ASSESSMENT MANUAL

First 1955 Revised Edition

GOVERNMENT OF THE PROVINCE
OF ALBERTA

DEPARTMENT OF
MUNICIPAL AFFAIRS

EDMONTON

Printed by L. S. Wall, Queen's Printer, 1957

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1954

First 1955 Revised Edition

Published by Authority of the
Honourable A. J. Hooke
Minister of Municipal Affairs

EDMONTON

C O N T E N T S

S E C T I O N O N E

GENERAL INFORMATION ON URBAN AND HAMLET ASSESSMENTS.

- THE ASSESSMENT MANUAL -

The Assessment of property and business for purposes of taxation is the very foundation of local government. Given sound and equitable assessments, a reasonable amount of tax revenue may be realized without undue hardship or friction. Given a really bad assessment, both the interests of individual ratepayers and of the entire community are seriously affected.

To rightly apportion the tax burden among all the various properties and businesses liable to assessment and taxation is no easy task. The assessor must know what is and what is not assessable; whether a given item is, for assessment purposes, "land," "buildings and improvements," or "personal property". He must be able to establish a general level of land values comparable to other similar communities, and to draw up a scale of variations that will properly relate the values of individual parcels within the unit assessed. He must be able to classify buildings according to type, materials and construction, to allow for variations from the norm to which his standard rates apply and to estimate depreciation both in long-lived and short-lived structures and machines. He must determine the original cost and present value not merely of machinery and equipment in general use, but sometimes of a highly specialized kind. Stock-in-trade presents another and sometimes difficult problem.

Even the most highly trained and experienced assessor cannot hope to carry such a vast miscellany of information in his head, nor can he always have ready access to a library of texts and battery of files for every conceivable contingency. What he needs and what this manual is designated to provide, is a "ready reference" which will give him in convenient form the information commonly required, and refer him to the proper sources for obtaining special information for specific purposes.

- THE ASSESSOR -

The assessor is the official appointed and authorized to establish sound and equitable assessments. The Court of Revision and the Assessment Commission may review, and possibly change, individual assessments; but if the assessor is in a position to properly defend his assessments, the over-all effect of such changes will be negligible.

In order to meet the challenge of ratepayers and the demands of courts of review, the assessor must be scrupulously fair and exact in all his operations. He must be a competent valuator, equipped with all necessary information and must conduct himself with both dignity and discretion, keeping clear of all local controversies, and showing proper consideration for the rights and even the convenience of the persons assessed. He cannot, of course, hope to please everybody, and should not try to do so so far as his values are concerned; but he can and should avoid all unnecessary friction, bearing in mind that while he is given certain authority to inspect premises and require information, he is still a public servant whose authority is derived from the very persons over whom it is exercised. In extreme cases where it is necessary to invoke Section 23 of the Assessment Act, these provisions respecting the authority of the assessor and the duties of the ratepayer should be courteously read and explained. No legal action should be taken by any assessor without first referring the matter to the proper authority to whom he is responsible. Where for any reason the assessor cannot secure all needed information, he can only proceed on the basis of such knowledge as he has, and complete his assessment within the required time.

ASSESSMENT FORMS

Inevitably the work of the assessor will be judged to no small extent by the legibility, accuracy and completeness of information shown on the assessment forms which constitute an official, and indeed the only detailed, record of assessments. As such they must be readily readable and understandable, with all pertinent information properly recorded and all calculations plainly shown and correctly completed. Failure in any of these essentails automatically raises the question of the assessor's competence, and casts a doubt upon the soundness of his valuations. These assessment forms, in addition to the classification sheets employed for farm lands, consist of; assessment forms (cards) for buildings and improvements, cards for business tax assessments, forms for listing and totalling "Assessment of land and improvements other than Farm Land," and for railway roadway and superstructure and station grounds. No forms have been prescribed for "personal property," nevertheless detailed lists of all such items should be prepared.

With respect to buildings and improvements, the assessor should secure the prescribed assessment forms on which should be carefully set out all information required. Having determined the type, class and the cubic contents of a given building and entered them in the proper columns, he will then apply the rate per cubic foot which he has established for such type and class of buildings and so secure the approximate replacement cost, which is then set out in the "Valuation" column.

The next step is to determine the amount of depreciation and enter it in the indicated column. Obsolescence, if any, should also be placed separately in this column, with the word "obsolescence" written opposite. The reasons for obsolescence allowance should be noted on the back of the card. The depreciation and obsolescence if any, will then be deducted from the calculated valuation and the result placed in the final column "Valuation 19_____." Should there be more than one building on a given parcel of land each building should be valued and listed separately and these valuations totalled, together with the valuation of the land on which they are situate.

URBAN AND HAMLET LANDS

Here the assessor is concerned primarily with lots, the relative values of which, given normal topography and soil, is a matter of location in relation to business, industrial and residential centres. Actual value, of course, is governed by effective demand, the number of people who desire and are financially able to buy land and the profitable use they expect to make of it. Thus in determining "key-lot" (best business, industrial and residential) values, the assessor is governed by: (1) population, (2) the amount and kind of business carried on generally in each area, (3) the quality of buildings and improvements, (4) the state of growth, and (5) utility services (light, water, sewer, etc.)

Population is the obvious and dominant factor, reflecting all other factors to a considerable degree. However, it may be that in a prosperous and rapidly growing town, values have already anticipated increased population, or in the case of a town which has passed its peak and is in fact deteriorating, population may remain for a time in excess of justifying conditions; hence the reference to the other factors listed.

Analysis of assessed values in good towns and villages of average size indicates a norm of about $1.00 per capita for best business lots (33' frontage) and about 30¢ per capita for best residential lots, (50' frontage). Thus a town of 1000 population would ordinarily have its best business lots assessed at about $1,000.00 for 33' and best residential lots at about $300.00 for 50'. In very large towns this spread tends to increase and in very small villages and hamlets to decrease quite considerably. Industrial lot values tend towards a medium between the level of business and residential values. In large towns, particularly where there is considerable variation in the size and shape of lots, it is advisable to employ front foot values modified for unusual lot depth or shape and with a percentage differential for corner advantage, in the case of business lots at least. This differential ranges from 10% in small villages to as high as 30% in large towns. Where this corner advantage is 20% or more the lot adjoining the corner lot should also be increased about half the amount of the corner advantage.

In the case of hamlets and very small villages the spread between best business and best residential lots will be somewhat less than the suggested $1.00 to 30¢ ratio. In very large towns the spread between these two may be increased.

With key-lot values thus established, the assessor should than take a map of the unit to be assessed and block out the business and residential sections (perhaps more than one of each) and give a percentage rating and value to each parcel, beginning with the best corner lots and radiating from them in a descending scale according to location and general desirability. Acreage parcels unlikely to be subdivided partake of the nature of both farm lands and urban lots, and therefore the assessor must consider soil, topography and homesite value. That is to say each acreage parcel would have a homesite value equal to a lot similarly located, with the reamining acreage valued according to the use which could reasonably be made of it. Such value would ordinarily be considerably in excess of surrounding farm land values, but much less proportionately than lot values. Given a clearly indicated demand for and likelihood of subdivision in the near future, something approaching lot values less the cost of subdivision may be employed.

Sometimes actual unsubdivided farm lands occur in urban municipalities, in which case they sould ordinarily be assessed on a farm land basis, plus home-site value. Some subdivided acreage parcels are legally "farm lands" (see "farm lands" definition). In such cases the land would be assessed the same as other acreage parcels, but the buildings and improvements would be exempt.

RAILWAY RIGHT OF WAY

Railway right of way and supersturcture shall not be assessed at a greater value than $1,000.00 per mile in accordance with the provisions of the Railway Assessment Act. This assessment is simply a matter of ascertaining the exact mileage (obtainable from the railway company) and applying the rate per mile. The right of way is confined to the continuous 100 foot strip, except in certain instances where a wider strip may be necessary for operational purposes.

The superstructure includes ordinary passing tracks on the right of way but will not include such items as railway stations, water tanks, coal docks, wells, water pipe lines, pump houses, etc. which are assessable apart from the roadway and on the same basis as other buildings and improvements.

In the case of extra land situate outside the limits of the roadway or 100' strip which is occupied for station grounds, extra right-of-way for sidings, spur tracks, wyes or other trackage, all such land together with buildings, structures, erections and improvements thereon shall be assessable in accordance with the provisions of Section 7 of the Assessment Act.

NOTE:

The C.P.R. main line is exempt under Dominion Statute.

ELEVATOR AND OTHER SITES ON RAILWAY STATION GROUNDS

These sites differ from other land in that they derive their value mainly from their location on trackage. They are, of course, affected to some extent by surrounding land values, but are considered to have a certain basic value which may be higher than surrounding land values in that they provide loading and unloading facilities for products obtained from or distributed to the surrounding rural community. Thus a grain elevator or bulk oil site in a hamlet or very small village surrounded by a prosperous farm community may afford more business than a similar site in a good urban but relatively poor rural district

Taking 100 feet by 100 feet as a standard lease site, it is suggested that when they are on the opposite side of the tracks from developed streets and properties, these should under most circumstances be valued as follows:-

In hamlets or small villages..... $200.00 to $300.00

In large villages or small towns..... $300.00 to $400.00

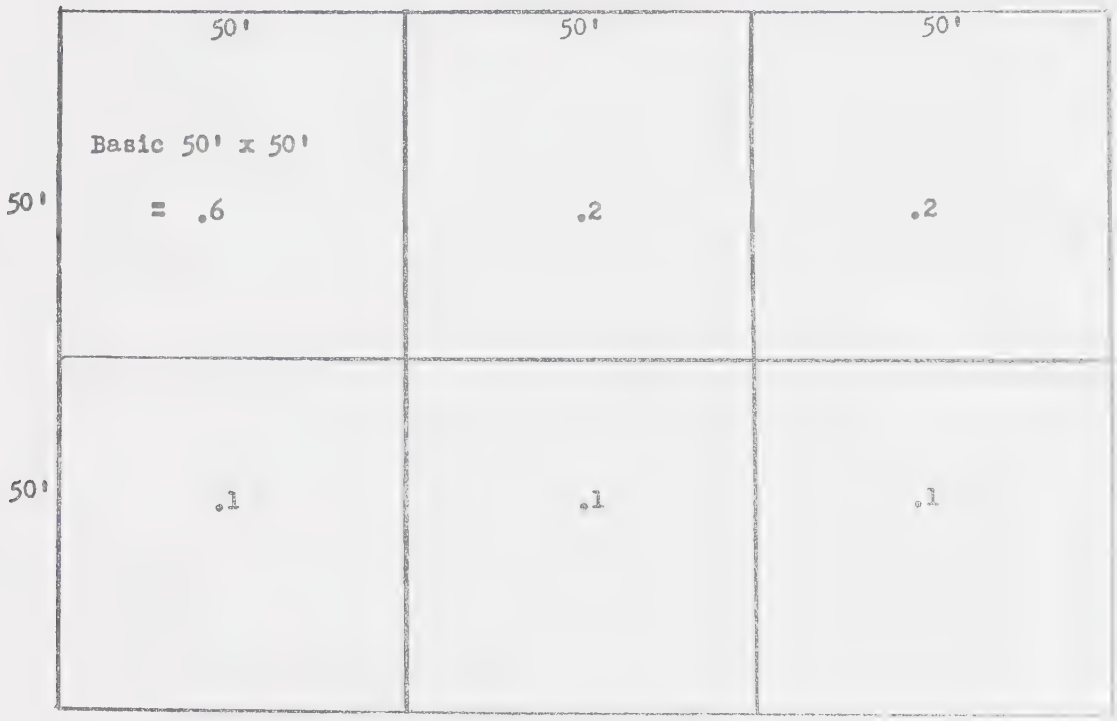
In average towns..... $400.00 to $500.00

In large towns..... $500.00 to $600.00

In drought and other areas where grain handlings are seriously restricted, the above values should be reduced, in extreme cases by as much as 50%. Where elevator or similar sites immediately adjoin or are in close proximity to the business section of a town or village, with all utilities available, the above suggested rates should be increased as necessary to maintain uniformity with values of adjacent property.

For this purpose the first 50' of frontage may be given a value generally comparable to adjacent industrial or secondary business lots, and the ratings suggested in the following diagram be applied to additional frontage.

Taking a standard site as 100 x 100 feet and dealing with other sites of varying sizes, 50 ft. x 50 ft. may be assumed as a basic requirement representing six-tenths of the total value of the site, the additional 50 ft. in width by 50 ft. in depth, as two-tenths; and the additional 50 ft. in depth by 100 ft. in width, as two-tenths, as illustrated in the following diagram.



Small lease sites less than 50 ft. in width may be given a value proportionate to their frontage in relation to the above standard (100' x 100') for example, 40 ft. wide equals $\frac{40}{50}$ x .6 equals .48; 30 ft. wide equals $\frac{30}{50}$ x .6 equals .36.

Using the above formula with the standard 100 ft. x 100 ft. site valued at $400.00 the following results would be secured with respect to sites of varying sizes.

50 x 50 feet equals six-tenths times 400 equals	$240.00
100 ft. wide x 50 ft. deep equals eight-tenths x 400 equals	320.00
150 ft. wide x 100 ft. deep equals thirteen-tenths x $400 equals	520.00
200 ft. wide x 100 ft. deep equals sixteen-tenths x $400 equals	640.00
40 ft. wide x 50 ft. deep equals four-fifths x .6 x $400 equals	190.00
30 ft. wide x 50 ft. deep equals three-fifths x .6 x $400 equals	140.00

RAILWAY TRACKAGE OTHER THAN SUPERSTRUCTURE

All trackage inside the roadway which ordinarily may be taken as 50 ft. on either side of the centre of the through-line track, is included in the rate per mile for roadway and superstructure. All trackage outside the roadway should be separately assessed at fair actual value, which under average conditions would be about $5000.00 per mile plus turnouts, if any. Land if station grounds should be assessed as indicated in the following item or if outside of the station grounds at values comparable to those employed for similar adjacent property.

ASSESSMENT OF STATION GROUNDS

Since the station grounds are an integral part of the town or village a method of assessment reflecting their interdependence is necessary.

The value of land normally depends on its potential for business residential or other use, so the number and nature of buildings on the station grounds should be a fair reflection of its value for assessment purposes. To arrive at this assessment the various railway buildings are given a site value. This total, when added to the basic acreage value, will give a new value per acre which should be a truer calculation of assessable value for station grounds. Normally the basic value per acre should be determined on the basis of 20¢ per capita. Allowing 10 acres for normal requirements, excess station ground acreage should be assessed on a basis comparable to other acreage of like location and desirability. The site values applied are a supplement to the basic acreage value and are not meant to be considered as separate entities, as are elevator sites.

(1) Station Grounds Remote From The Main Business Area

Station site - up to 50% of value used on an average business lot.
Coal docks, watertower, stockyard, loading platform etc. - up to 33 1/3% of value used on an average business lot.
Section house etc. - up to 50% of value used on an average residential lot.

(2) Station Grounds At One End of the Main Business Street

Station Site - up to 75% of value used on an average business lot.
Other sites - in the same ratio as (1)
The main station ground acreage can be expected to take higher values per acre than (1) due to proximity to the main business area.

(3) Station Grounds Making Up One Side of the Main Business Street

Station Site - up to 100% of value used on an average business lot.
Other sites - in the same ratio as (1).

(4) Sidings

Acreage at sidings should be assessed in relation to surrounding lands.

(5) Divisional Points

Since these points require additional separate acreage for divisional purposes they should be assessed separately on the same basis as station grounds.

BUILDINGS AND IMPROVEMENTS

THE CUBIC FOOT METHOD

In this booklet the cubic foot method has been employed to determine replacement cost (except for oil storage tanks and grain elevators,) that is to say, a rate per cubic foot is determined for buildings of a given type and class, similar in design, materials and construction, which rate applied to the volume or cubic contents of a building will produce a sum approximating average construction cost on the basis of prices and wages for the year on which the rates are based. More elaborate methods may secure greater accuracy in the hands of experts with unlimited time for appraisals, but the cubic foot method seems best adapted to the needs of assessors, with limited time for inspection and appraisal, operating independently, but under the necessity of achieving uniform values for similar properties, in that it combines reasonable accuracy with mathematical uniformity.

DEPRECIATION

Depreciation, as the term is employed by appraisers means the decrease in value due to ordinary wear and tear. The factors which enter into depreciation are, age, climate, construction and maintenance. Obviously a poorly constructed and neglected building will deteriorate much faster than one which is well built and carefully maintained. Grain elevators and annexes, since they are standard structures more or less uniformly maintained, are given fixed rates of depreciation (see elevator schedule). Other buildings vary so widely in construction, the wear and tear to which they are subjected and the way in which they are maintained, that a fixed rate of depreciation is impracticable. They have therefore been loosely grouped according to materials and quality of construction and degree of maintenance, with average rates suggested for the various groups. These will serve only as a general guide, since the actual age often is not determinable and even when known may not be a proper index of the actual condition of the buildings. The assessor should therefore determine a building's age as nearly as possible, apply the suggested depreciation rate experimentally and then modify it if necessary, to fit the actual condition of the building.

SUGGESTED DEPRECIATION RATES FOR BUSINESS AND RESIDENTIAL BUILDINGS

FRAME BUILDINGS

No. 1 Zone - Prairies

Excellent construction and maintenance	.75% per year
Good construction and maintenance	1% per year
Fair construction and maintenance	1.25 % per year
Poor construction and maintenance	1.50 % per year

No 2 Zone - Central
(including Central Peace River District)

Excellent construction and maintenance	1% per year
Good construction and maintenance	1.25% per year
Fair construction and maintenance	1.50% per year
Poor construction and maintenance	1.75% per year

No. 3 Zone - Bush Areas.

Excellent construction and maintenance.	1.25% per year.
Good construction and maintenance.	1.50% per year.
Fair construction and maintenance.	1.75% per year.
Poor construction and maintenance.	2.0% per year.

FOR BRICK, CONCRETE, CONCRETE BLOCK AND CLAY TILE. (ALL ZONES)

Excellent construction and maintenance.	0.5% per year.
Good construction and maintenance.	0.8% per year.
Fair construction and maintenance.	1.1% per year.
Poor construction and maintenance.	1.5% per year.

Normal maximum depreciation in all cases 60% so long as a building is capable of practical use.

SUGGESTED DEPRECIATION RATES FOR INDUSTRIAL BUILDINGS, MACHINERY AND EQUIPMENT.

BUILDINGS	NORMAL
Steel and concrete or reinforced concrete.	0.75% to 1.0% per year.
Concrete, concrete block, brick or clay tile, steel and sheet metal.	1.0 % to 1.5% per year.
Good frame (construction and maintenance)	1.5 % to 1.75% per year.
Fair frame (construction and maintenance)	1.75% to 2.0% per year.
Poor frame (construction and maintenance)	2.0 % to 2.5% per year.

MACHINERY

Transient Equipment	
Road construction Strip mine equipment Gravel crusher	10% per year.
Underground Mine Equipment	
Coal cutters Coal loaders Coal Drills, etc.)	10% per year.
Tipple Equipment	
Crushers	10% per year.
Screens	5% per year.
Conveyors,	5% per year.
Electric Motors	2.5% to 5% per year.
Transformers	2.5% per year.
Electrical Controls	2.5% per year.
Electric welders - stationary	5% per year.
Electric welders - transient	10% per year.
Oil Well drilling equipment (on rig as unit)	10% per year.
Storage tanks transient	10% per year.
Storage tanks in batteries (depending on type of crude handled)	5% to 10% per year.
Storage tanks in batteries (refined oil)	3% per year.
Separators and treaters (depending on crude handled)	5% to 10% per year.
New pipe	6.66% per year.
Old pipe	10% per year.

Normal maximum depreciation 50%. In exceptional cases where efficiency is obviously at a very low level and maintenance very high, depreciation may be increased beyond the 50% maximum.

MANUFACTURING UNITS

In assessing manufacturing units defined under Section 2, subsect. (2) of the Assessment Act, the assessor may combine the various rates of physical depreciation properly applicable to the different classes and items of property involved into a composite rate of depreciation for the unit. He also may, where it is clearly evident that during the initial stages of operation production is considerably below normal, make an allowance for operational or economic obsolescence. Again, where after a time it is clear that equipment has become outmoded by technilogical improvements, an allowance for functional obsolescence may be made.

OBSOLESCENCE

Obsolescent depreciation, or merely obsolescence as it is commonly termed, applies to cases where a building no longer effectively serves the purpose for which it was designed, and as a result a loss in revenue or other benefits, and consequently a loss in value, has been sustained.

Obsolescence may be (1) internal, that is growing out of the function and construction of the building itself; or (2) external, that is having to do with external conditions affecting the value of the building. Thus a building originally designed for a specific purpose and having built-in features not adapted to the purpose for which it is currently used, or likely to be used, may be worth considerably less than its replacement cost less ordinary depreciation. External obsolescence may occur where there has been a permanent economic deterioration of the community, for instance in some parts of the drought area and in industrial areas where mills have been removed, or mines abandoned, etc. This also may apply to a limited area within an urban unit.

In cases where obsolescence is plainly a factor in determining value the assessor should, with proper discretion, allow for this condition. No rule or formula may be given for such allowance. It is solely a matter of the assessor's general knowledge and sound judgment.

The next step is to determine the amount of depreciation and enter it in the indicated column. Obsolescence, if any, should also be placed separately in this column, with the word "obsolescence" written opposite. The reasons for obsolescence allowance should be noted on the back of the card. Depreciation, and obsolescence if any, will then be deducted from the calculated valuation and the result placed in the final column "Valuation 19 ___." Should there be more than one building on a given parcel of land each building should be valued and listed separately and these valuations totalled.

FIXTURES

"The term 'Fixtures' as employed in the definition of buildings and improvements in Section 2 (1) (i) of the Assessment Act, shall, for assessment purposes, include only those things which are so affixed to the land, either directly or indirectly, as to become an integral part of the realty, and, without special contractual mention, transfer automatically with the title to the land. This will include water, lighting and heating or any other equipment used for the operation of a building, and all elevators, escalators, cooling and air-conditioning equipment,

partitions, vaults, etc., if actually affixed and intended to remain permanently affixed to the building."

BUSINESS TAX ASSESSMENTS

The first step preparatory to making a business tax assessment is for the assessor to read the authorizing bylaw and satisfy himself that it is in order; the next, to provide himself with a copy of the schedule of classifications and rates contained in the bylaw. If the assessment is on a square foot or unit of capacity basis, it is then a matter of taking the "floor space" of each individual business (largely determinable from data recorded in the real property assessment) and multiplying this by the proper rate for this type of business. The assessment will then be recorded on the assessment form, showing the location of the business premises, the owner of the business, the number of square feet, bushelage or gallonage capacity, the rate per unit and the total amount of the assessment.

In the case of a business tax on a rental basis, the assessor's job is to determine the annual "rental value" of the various business premises. For this he has no specific directions in the Act. In cities, where this basis of assessment is usually employed, the common practice has been to take actual gross rentals, except where the building is owner-occupied, or the rent paid is patently out of line with other rentals. In towns and villages particularly in villages, renter-occupied premises are too few and rents too variable to constitute a safe guide. The assessor must therefore employ some uniform method of computing rental value, having in mind the principles set out in Section 21, subsection (5) of the Assessment Act, namely the nature, purpose, location and profitableness of the business to be assessed.

It is suggested this may be done by assuming that, on the average, business premises should earn as gross rent a certain percentage of assessed value---say 10 or 12 or 15% as conditions appear to warrant, and then multiply the assessed value of the business premises by this percentage, varied to some extent for good and poor locations of which land values, if properly related, are a general indication.

PERSONAL PROPERTY ASSESSMENTS

Here too, the assessor should first examine the authorizing bylaw and satisfy himself that it is in order. In the case of personal property other than stock-in-trade he must ensure that such personal property has been in the municipality the required thirty days prior to September 1st.

In the matter of stock-in-trade, ordinarily the assessor's task is simply to determine average inventory and then take 25% of this as his assessment. In the case of lumber cuts, beer room stocks and similar stocks where the inventory at any given time is very small in comparison to the year's handling's and the average inventory difficult to determine, the practise has generally been to take total production or turn-over divided by twelve to secure the monthly average, 25% of which would be the assessment.

When assessing personal prope ty other than stock-in-trade, the assessor shall first determine the cost of the item when new and then apply the appropriate conversion factor for that year as indicated in the following table. This calculation establishes the basic assessment of the item after which suitable depreciation should be allowed to arrive at final assessed value.

EXAMPLE

YEAR OF PURCHASE	PURCHASE PRICE		CONVERSION FACTOR		BASIC ASSESSMENT		DEPRECIATION		FAIR ACTUAL VALUE
1949	$200,000	X	0.479	=	$95,800	-	$14,370	=	$81,430.
1933	10,000	X	1.111	=	11,110	-	4,470	=	6,640

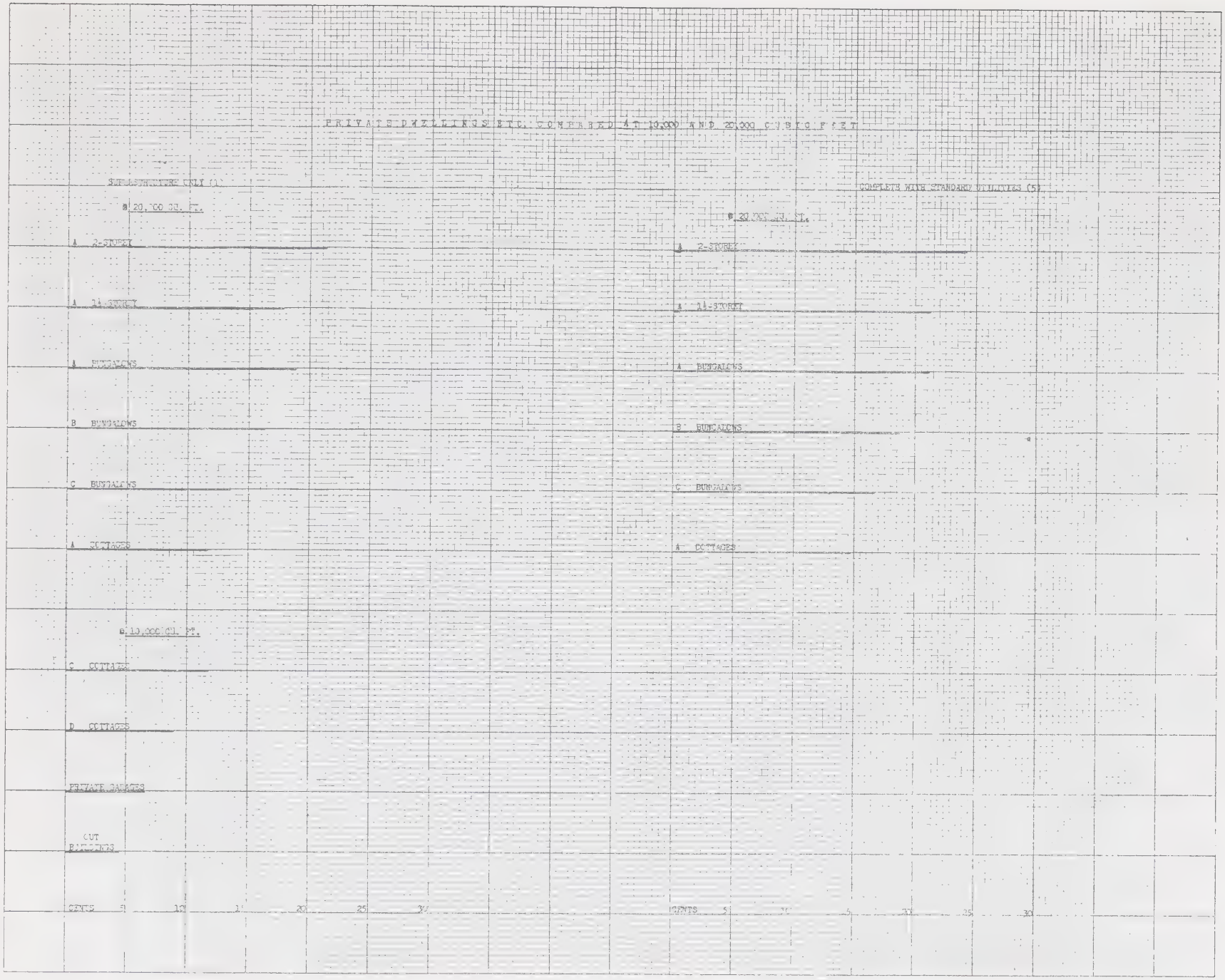
CONVERSION TABLE FOR ASSESSMENT PURPOSES

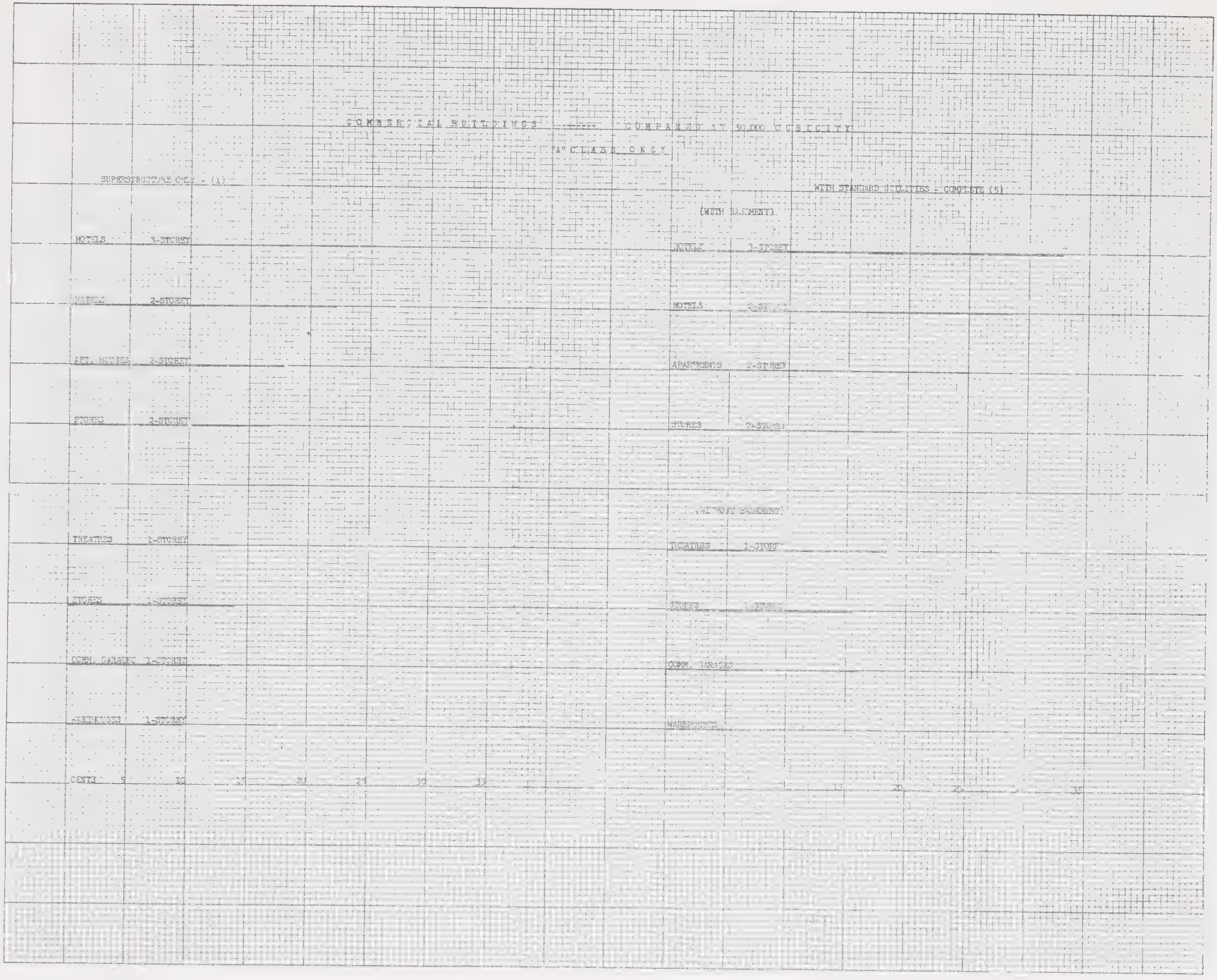
YEAR	FACTOR	YEAR	FACTOR
1913	1.465	1934	1.087
1914	1.520	1935	1.082
1915	1.550	1936	1.050
1916	1.418	1937	0.978
1917	1.190	1938	1.002
1918	1.035	1939	0.994
1919	0.884	1940	0.940
1920	0.723	1941	0.855
1921	0.820	1942	0.800
1922	0.902	1943	0.754
1923	0.878	1944	0.726
1924	0.899	1945	0.723
1925	0.917	1946	0.673
1926	0.929	1947	0.576
1927	0.936	1948	0.495
1928	0.915	1949	0.479
1929	0.882	1950	0.445
1930	0.914	1951	0.389
1931	0.982	1952	0.379
1932	1.059	1953	0.374
1933	1.111	*1954	0.374

* Preliminary

SPECIALIZED BUILDINGS

In dealing with large and/or specialized industrial, manufacturing or commercial buildings for which no rates are provided in the building rate section, the assessor should take actual construction cost (with possible reductions for clearly abnormal expenditures) and convert this to the common assessment level by use of the proper factor for the year of construction as set out in the preceeding table.


PRIVATE DWELLINGS ETC. COMPARED AT 10,000 AND 20,000 CUBIC FEET
SUPERSTRUCTURE ONLY (1)
@ 20,000 CU. FT.
A 2-STOREY
A 1½ STOREY
A BUNGALOWS
B BUNGALOWS
C BUNGALOWS
A COTTAGES
@ 10,000 CU. FT.
C COTTAGES
D COTTAGES
PRIVATE GARAGES
CUT
CENTS
COMPLETE WITH STANDARD UTILITIES (5)
@ 20,000 CU. FT.
A 2-STOREY
A 1½-STOREY
A BUNGALOWS
B BUNGALOWS
C BUNGALOWS
A COTTAGES
CENTS


COMMERCIAL BUILDINGS
"A" CLASS ONLY
COMPARED AT 50,000 CUBIC CITY
SUPERSTRUCTURE ONLY - (1)
WITH STANDARD UTILITIES - COMPLETE (5)
(WITH BASEMENT)
HOTELS 3-STOREY
HOTELS 2-STOREY
HOTELS 2-STOREY
APT. HOUSES 3-STOREY
APARTMENTS 2-STOREY
STORES 3-STOREY
STORES 2-STOREY
(NO BASEMENT)
THEATRES 1-STOREY
THEATRES 1-STOREY
LIBRARY 2-STOREY
COMM. GARAGES 2-STOREY
COMM. GARAGES
WAREHOUSES 1-STOREY
WAREHOUSES
CENTS 5 10 15 20 25 30 35
5 10 15 20 25 30 35

CLASSIFICATION AND RATES FOR BUILDINGS

As will be noted from the graph illustrating relative rates for various types and classes of buildings, there is a steady progression upward in the rates per cubic foot from the very simple to the more elaborate types. Since the assessor's task is to establish properly related values, a careful study and consistent application of types, classes and rates is essential. In the brief description of each class certain distinguishing features are noted. Taken altogether these determine the type and class. There may be, however, variations in respect of individual items. For example, a cottage may have a hardwood floor, while an otherwise "A" Bungalow may have a fir floor and may have no fireplace. For this reason the assessor must be prepared to make minor variations in the rates, classifying the building as "A Minus" or "B Plus" or whatever is required to indicate the rate used. In no case must he allow the presence or absence of a single characteristic to determine the type and class of a building.

It is well to keep in mind that the ratepayer is not concerned with arbitrary classifications and rates, but with overall values, comparing one building with another. For this reason, and as a needed check upon his own methods, the assessor should keep in mind typical and comparable buildings within the unit assessed and satisfy himself from a practical as well as a technical standpoint, that the comparisons are sound. Where assessments will not meet this test, it is always advisable to check both methods and calculations.

MODIFICATION OF STANDARD RATES

Particularly the assessor must note all specifications carefully to find precisely what utilities are included in a given set of rates, and then make allowance for any extras or deficiencies encountered in the building to be assessed.

All rates listed are based primarily on frame construction. Unfinished clay tile or concrete block, in garages or warehouses for example are given a frame rate. If the exterior is stuccoed, the standard addition for stucco will be made. Namely, 10¢ per square foot of wall.

FOR VARIATIONS FROM STANDARD FRAME CONSTRUCTION

For concrete walls:

Concrete blocks (or clay tile) or plain monolithic concrete	Good frame rates.
Reinforced concrete.....	Good frame plus plain brick addition.

Plus stucco addition if stuccoed.

- - - - - - - - - - - - - - - - -

FOR VARIATIONS FROM STANDARD FRAME CONSTRUCTION (Con'd).

For Stone Walls:

Poor native stone..... Frame rates.

Good native stone..... Frame rates plus plain to glazed brick addition.

- - - - - - - - - - - - - - - -

For heavy steel frame with brick or brick and tile, or stone facing with brick or tile, ----Secure cost figures and convert to the basic assessment level.

- - - - - - - - - - - - - - - -

Good dash or pebble dash stucco add..... 10¢ per sq. ft. of wall area.

For brick veneer (good face, tapestry or clinker brick) add..... 20¢ per sq. ft. of wall area.

For good plain brick (8" wall) add..... 30¢ per sq. ft. of wall area.

For glazed face brick, tapestry or clinker (8" wall) add..... 40¢ per sq. ft. of wall area.

For the modern type of one storey brick stores, such as the "Safeway" type, and for really first class modern two storey stores with offices or apartment upstairs, and for both one and two storey brick banks, add up to 30% of standard rates for frame-construction-plus-brick.

FOR VARIATIONS IN UTILITIES

PLUMBING

Water line only.	$ 60.00		
Sewer Line only.	60.00	Combined.....	$100.00
Gas line only.	30.00		
Gas outlets.	5.00	each	
Basin (installed)	50.00		
Toilet (installed)	100.00	Standard 4 fixtures installed	$450.00
Ordinary Sink (installed)	50.00		
Bath (installed)	100.00	Standard 2 fixtures	
Basement pipes, taps, etc.	50.00	(toilet & basin) installed	$250.00
Twin Laundry Trays	$ 75.00		
Shower	25.00		

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HEATING

Standard hot air.	$250.00 & up.....	1.0
Standard forced air	400.00 & up.....	1.5
Standard steam or hot water	500.00 & up.....	2.0

Where a certain type of heating is indicated in the specifications for a type and class of building, but another type of heating is employed, - take the heating allowance listed multiplied or divided by the proper ratio factor.

QUONSET HUTS

Classify according to use and type - garage, warehouse, store, theatre, etc. - and add 10% to standard frame rates for the same type and class of building to allow for metal construction, assuming the same height factor as a standard flat-roofed building of the same type and class.

GABLED ROOF METAL BUILDINGS

Classify according to use and add 15% for metal construction, using actual height from floor to ceiling plus two feet.

STORES WITH HALLS ABOVE

Use standard two storey store rates less 10% for lack of room construction upstairs.

ONE STOREY HALLS

Use store rate (usually "C") modified for variations in utilities.

TO CALCULATE CUBICITIES

In the case of gable or cottage roofed one storey dwellings and out buildings, take the perpendicular height from the top of the foundation or basement floor where there is a basement, plus one-half the perpendicular roof height, which may be determined by taking one-sixth of the width, since that is what the height is in the case of the commonly used one-third pitch roof. Minor variations from this pitch do not materially affect the cost of the building. In the case of flat-roofed one storey dwellings, one-sixth of the width should be added to the actual height, since the cost of such a building is approximately the same as though it had a gabled roof, and therefore the same cube for equal floor area should be used to determine the value. This then may be divided by the actual cube to determine the rate to be applied to the smaller cube.

In the case of one and one-half and two storey dwellings the height measurement is taken: In the case of basementless buildings from the foundation to the ceiling of the upper storey plus 1 foot for the second floor; in the case of a basement building, from the basement floor to the ceiling of the upper storey plus 2 feet for the two floors.

All commercial buildings, stores, hotels, garages, warehouses, etc. whether flat, curved or gable roof, are treated as flat roof structures in order that a proper comparison of their relative rates may be made. To determine the height factor for such a building, take actual measurements from foundation or basement floor, as the case may be, to the ceiling or second floor ceiling for a two storey building, plus two feet in the case of a one storey building and three feet in the case of a two storey building.

SECTION TWO

FARM LAND ASSESSMENT INFORMATION

INTRODUCTION

The principle involved in the assessment of farm land is based on the system of soil classification used by the Alberta Soil Surveys. This is a percentage rating system in which each factor influencing the potential productivity of the soil is given a percentage rating based on a value of 100% for the most productive soil in the Province.

The most important consideration, and the one which establishes the maximum rating for any area, is the zone. The Province has been divided into 7 major soil zones, namely, Light Brown, Brown, Dark Brown, Thin Black, Black, Degraded Black and Grey Wooded. Each zone is given a maximum percentage rating based on the average annual rainfall, variability of rainfall and inherent fertility as they affect the production of grain crops. The deep black soil in the Edmonton-Olds-Vegreville triangle is taken as the top, having a zone rating of 100% with the remaining zones rated proportionately according to their comparative productivity. On the basis of 100% for the deep black soils, the Thin Black zone is given a maximum rating of 85%, the Dark Brown zone 70%, the Brown Zone 45% and the Light Brown Zone 30%.

Starting with the maximum rating for the zone, deductions are made for the other contributing factors, such as, texture, depth of topsoil, subsoil variations, topography and stones. Deductions for texture range from 0% to 90% depending on the relative percentage of sand, silt and clay, with a good silt loam receiving the top rating of 100% (no deduction) while a coarse sand receives the maximum deduction of 90%, or a 10% rating. Clays, Clay Loams, Loams, fine Sandy Loams, Sandy Loams and Loamy Sands are given ratings decreasing in the order shown from 95% to 20%. Under the factor for subsoil such conditions as hard pan, alkali salts, excess lime close to the surface, gravel, bedrock and sand lenses, all variations from the normal, friable subsoil with good water retaining capacity, are considered. Deductions for the above conditions vary from a maximum 90% (10% rating) for bedrock close to the surface, to no deduction for the normal, friable subsoil, slightly heavier than the surface soil. Topography and stoniness are rated according to their seriousness with regard to added costs of tillage, susceptibility to erosion, and reduced yields. Deductions vary from 0%-50% for topography and from 0%-70% for stoniness. An additional deduction may be given where warranted for severance or irregular fields due to roads, railways, main irrigation canals, deep ravines or coulees, creeks, sloughs, etc.

Having established a rating for each of the above factors, a final soil rating is determined by taking the product of all the percentage ratings, starting with the maximum rating for the zone. For example, a parcel in the Brown Zone (maximum rating 45%) with a loam texture (80%), normal 5" depth of topsoil (100%) normal subsoil, generally clay loam, (100%), gently rolling topography (85%) and stones S1 (90%), would have a final rating of: 45x80x100x100x85x90 or 28%. This means that the soil is considered to be 28% as productive, on an average wheat yield basis, as the best deep black soil in the Edmonton-Wetaskiwin area. With a top basic value for the Province of $30.00 per acre for a 100% soil, a parcel with a 28% soil rating would be valued at 28% x $30.00 or $8.40 per acre. A parcel with soil rating less than 16% is considered to be pasture land, the value of which must take into account the quantity and quality of grass in addition to the type of soil. Land with a final soil rating in the range 16-28% are classed as marginal arable while those rated above 28% are definitely arable. Pasture lands are valued at .50¢ to $8.50 per acre with the higher values being limited to the foothills region and the better grazing areas in the western portion of the Province. In the milk sheds surrounding the larger cities,

pasture land would receive a slightly higher value than comparable lands outside the milk sheds due to the additional market advantage. In the case of good wild hay meadows, values up to $12.00 per acre may be applied depending on the quantity and quality of hay, difficulty in cutting and handling and liability to flooding. Since no hard and fast rule for the valuation of pasture and hay lands can be set up to apply in every instance, the valuation of such lands, within the limits set by the Departmental schedule, is left almost entirely to the discretion of the assessor.

The assessment of irrigated lands is also based on a soil rating system but involves a consideration of several factors not considered in the dry land rating. The same factors as used in rating a dry land parcel are involved here with the exception of the zone. Since rainfall is not a limiting factor under irrigation and an adequate supply of water is assured, all zones are considered to be equal in this respect and therefore the zone rating is 100%. The ratings for texture are much similar to those used in the dry land schedule with the exception that the lighter soils are rated somewhat higher, while the clays, and particularly the heavy solonetzic clays, are lower than under dry land conditions. For example, a fine sandy loam is rated at 40-60% under dry land; 75-85% under irrigation. The deductions for stones and subsoil variations are approximately the same as those used for dry land parcels. Other factors considered are extent or erosion, if any, salinity, or alkali damage, topography and miscellaneous deductions for such factors as railroads, coulees, roads, etc., as discussed under the dry land schedule. The rating for topography is the dominant factor in establishing whether or not a parcel of land is irrigable. The deductions for rough topography are much more severe on an irrigated parcel than on a similar parcel under dry land farming. Percentage deductions range from nil for a parcel with a very uniform slope of less than 2% (a rise of 2 feet in 100 feet), to a maximum deduction of 85% for those parcels with very irregular topography or uniform slopes over 15%. Under dry land conditions the maximum deduction is normally 50% for very hilly land but may be exceeded slightly in cases of extremely rough topography. As a comparison, land which is classed as undulating under dry land farming with a deduction of 5%, i. e. 95% rating, would receive a deduction of 20-40% (60-80 rating) under irrigation, depending on whether the land had a uniform slope or was slightly humpy or irregular. A final soil rating for the parcel is determined by the same method used for dry land i. e. the product of the percentage ratings for the factors involved, and this final rating percentage multiplied by the basic value per acre established for the district determines the value per acre for the parcel. Parcels with a final soil rating of 40% or over are considered irrigable, those with a rating of 25%-40% are doubtful or limited in their use for irrigation, while those parcels rating below 25% are definitely considered non-irrigable. Lands in the 25-40% class are generally uneconomical to irrigate by the gravity, or flood system, but may have limited use under a system of sprinkler irrigation.

In establishing a basic value per acre for irrigated land a number of factors have been considered. To determine the "fair actual value" for land it is essential that the influence of management be eliminated in so far as possible and that only the potential productivity of the land under average efficiency of operation be considered. This is particularly true in the case of irrigated lands where management efficiency has a very decided effect on returns and often means the difference between a net profit or a net loss. Economic surveys over a number of years indicate that No. 1 irrigated land under grain production, and operated under recommended farm management practices, by an average or reasonably efficient operator, has provided net returns per acre to the operator approximately

equivalent to the returns from a parcel of dry land in the black soil zone. This would indicate then that the basic value for irrigated land under grain production should be $30.00 per acre, the same value as that being used for top dry land. This value would apply in those areas where at present there is no possible alternative to a program of grain and hay production due to the absence of marketing facilities for other crops. From the standpoint of establishing the "fair actual value" of irrigated land in other areas, it is quite obvious that consideration must be given to the availability of any markets for irrigated crops if the assessment is to be in any way equitable. The average market value of land in any area, although not a dependable criterion of fair actual value, does give a good indication of relative values and, as such, must have a place in establishing a basic value for any land for assessment purposes.

Those parcels located in close proximity to an urban centre receive an addition for ordinary market advantage. Each city and town and the larger villages, has been classed according to its advantage to the rural population on the basis of marketing facilities, shopping facilities, cultural facilities and school facilities. The percentage additions range from 25% for proximity to the larger urban centres such as Edmonton and Calgary, to 10% for some of the smaller centres. For school advantage only, an addition of 6% or 8% is made for elementary and high school advantage respectively. The maximum addition is applied to those parcels within the first one-half mile adjoining the boundary of the urban centre and is reduced 2% per mile for more distant parcels, such distance being calculated from the said boundary. For example, a parcel 2 to 2½ miles from a centre with a 15% maximum addition for ordinary market advantage would receive an addition of 11% for proximity to market. In any event, those rural areas served by a van route receive a minimum addition of 2% regardless of distance from an urban centre or school facilities.

Consideration is also given to distance from market with a percentage deduction being allowed at a rate per mile depending on the type of roads ordinarily travelled to the nearest market centre. A small percentage addition is given for highway advantage but is applied only to those parcels within 1½ miles of a good gravel or hard surfaced road. The schedules provided classify the various types of road showing certain per cent additions for highway advantage and per cent deductions per mile for distance from market. What per cent to apply depends not on what agency builds the road but on the standard of construction, for example, a municipal gravel road may be as well constructed as a provincial gravel road in that municipality so the per cent addition or deduction per mile should be the same on both roads.

In ranching and outlying bush areas these additions and deductions should not be applied but may be applied to the arable lands in areas where both ranching and grain farming is practiced. In those areas where grain growing is dominant the calculations can apply to both arable land and land in use as pasture. Likewise the market advantage addition is not meant to be applied on railway sidings where elevator facilities alone are available. When applied the centre should offer most of the usual facilities and services found in the average town or village. The assessor must rate the advantages offered by each market point in his municipality and allocate the largest addition to the one offering the most in services and the smallest addition to the market offering the least.

It is often the case that a farmer must cross a deep coulee or ravine in reaching his market centre. It is common practice to give an additional deduction of about 2% to those parcels lying beyond such obstacles to compensate for increased hauling costs in reaching markets.

GENERAL SOIL CHART (For Assessment Purposes)

Soil Group	General Characteristics	Surface Horizon (A_1)	(A_2) Horizon (Normal Soils)	Maximum Rating (Normal Profile)	Depth Variation of (A) Horizon
Black *	Excellent texture and sub-soil -- uniformly black to ordinary cultivated depth. (Lime Level = 30" - 40")	8" or more	Negligible	100	8"or more = 100 6" = 90
Thin Black *	Excellent texture and sub-soil -- (Lime Level = 24" - 30")	5" - 6"	Negligible	85	5"-6" = 100 3"-4" = 90
Dark Brown *	Excellent texture and sub-soil -- (Lime Level = 20" - 24")	6" - 7"	Negligible	70	6"-7" = 100 4"-5" = 80
Brown	Excellent texture and sub-soil -- (Lime Level 20" - 24")	5"	Negligible	45	5" = 100 4" = 90
Light Brown	Excellent texture and sub-soil -- (Lime Level = 15")	3" - 4"	Negligible	30	3"-4" = 100 3" = 90
Degraded Black **	Black to Black-Brown to Brown-Grey A_1 -- good texture and sub-soil (Lime Level = 30" - 40")	Predominantly Black to Cultivation depth.	Shallow Leached Layer (2"- 4" usually)	80	more Black than Grey = 100 more Grey than Black = 75
Grey Wooded ***	Distinctly Grey - good texture and sub-soil (Lime Level = 40" - 50")	Negligible	Leached Layer 6" - 8"	60	6"- 8"Leach = 100 8"-10"Leach = 90 10"-12"Leach = 80
Podsolized Grey Wooded ****	Distinctly Grey - Poor to fair texture Formed on light textured soil. Acid Reaction	Negligible	Leached Layer 10" - 12"	40	10"-12" = 100 more than 12"= 80
# Sedge Peat *****	Decomposed Peat - Fair sub-soil Less discount for depressional topography	12" or less		60	12"or less = 100 12"-18" = 70 18"or more = 40
Moss Peat	Raw Peat - poor sub-soil	12" or less		30	12"or less = 100 12"-18" = 70 18"or more = 30

Where a very shallow peat (half bog) occurs over considerable mineral Black A_1, the maximum rating will ordinarily be 60, reduced somewhat for Depressional Topography; but in exceptional cases may be 80 reduced for peaty texture.

S U R F A C E _ T E X T U R E

Soil Group	Silt Loam	Loam	Clay Loam	Clay	Fine Sandy Loam	Sandy Loam	Loamy Sand	Sand
Black	80-100	70-90	70-90	50- 80	50-70	40-50	25-40	10-25
Degraded Black	80-100	70-90	70-90	50- 80 (Magnolia & Bear Lake 90)	50-70	40-50	25-40	10-25
Grey Wooded	80-100	70-90	70-90	50- 80	50-70	40-50	25-40	10-25
Thin Black	80-100	70-90	70-90	60- 90 (Three Hills 100)	50-70	40-50	25-40	10-25
Dark Brown	80-100	70-90	75-95	60- 90 (Drumheller 100)	45-65	35-45	20-35	10-20
Brown	80-100	70-90	75-95	60-100	40-60	30-40	20-30	10-20
Light Brown	80-100	70-90	75-95	60-100	40-60	30-40	20-30	10-20

It will be noted that in the Black Soil and Wooded zones the medium textures receive the highest rating, whereas on the prairies, particularly the semi-arid portion, the heavier textures are given preference.

* In the Black and Brown soils, the suggested depths and ratings indicate general lowering of values where an A_1 horizon depth is definitely below normal for the soil group. This cannot be a matter of precise ratios since depths over large areas are not determinable; it will, however, serve as a general indication. In the Thin Black soils a depth of 5"-6" of A horizon is the maximum depth of black color allowed for this group classification. In the Dark Brown soils the depth of A horizon for maximum rating is 6"-7" of dark brown color.

** In the Degraded Black soil, the depth of the A_1 horizon is only one of the factors which determine the surface horizon rating: hence the reference to the ratio of the dark A_1 to the leached A_2.

*** In the Grey Wooded class the A_1 horizon is of negligible depth and importance, productivity being largely a matter of the depth and degree of leaching.

**** The Podsolized Grey Wooded soils are of relatively minor importance. Few areas of these soils are being cultivated at present.

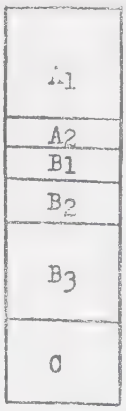
***** In the case of Peat soils, the depth factor operates in reverse; that is to say the deeper the peat, the poorer the soil, as indicated on the list of suggested ratings. Make allowance for depressional topography.

Some diagrammatic sketches and rating of a few of the various soil types that are found in Alberta soil that require deductions for profile variation

Depth of A_1 varies from the brown soil zone to the black soil zone. The texture becomes heavier with depth.

Rating 100

A Normal Soil



The rating depends upon the depth of A_1 and whether the B_2 is quite friable or not. Usually these soils get a high rating.

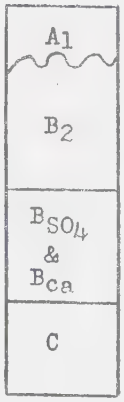
Rating 70-90

A solod.

Rating depends upon the depth of A_1, A_2, and the hardness and texture of B_2 and proximity of salts to surface. Eroded parts are common.

Rating 50-80

A solodized solonetz



Rating depends upon the depth of A_1 over the very hard, heavy textured, black, waxy, B_2.

Rating 30-60

A solonetz

Salts have accumulated in the A horizon and sometimes on the surface. Usually formed in low poorly drained areas. Rating depends upon the concentration of salts in the A horizon. Surface has a loose fluffy appearance. Usually non-arable.

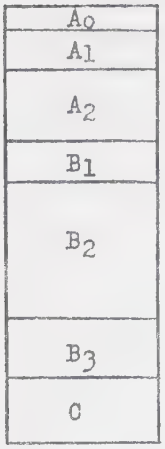
Rating 20-50

A solonchak

The rating for these soils depends upon the concentration of calcium carbonate and the nearness of this material to the surface.

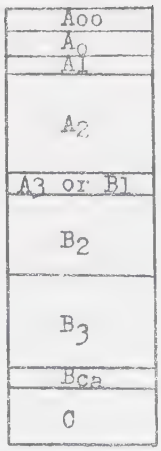
Rating 50-80

High lime



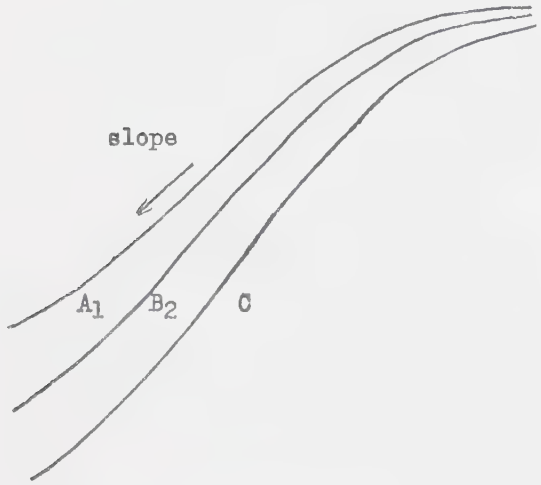
The rating of a degraded black depends upon the relative thicknesses of the A_1 horizon and A_2. If A_1 greater than A_2 usually rates higher than one where A_2 is greater than A_1. Profile normal for soil zone.

A degraded black



Rating depends upon the depth of A_2. The less A_2 and closer to the surface the B_2 usually the higher rating. Greater depths of A_2 result in a lower rating. A distinct texture break between the A_2 and B_2. Slough podsols or bluff podsols fall into this group. Profile normal for this soil zone.

A grey wooded profile



The soils at top of slope although having similar horizons at those lower on the slope have a lower rating due to the shallow surface layers.

Poorly drained mineral soils.

These soils usually have a very dark colored A horizon underlain by a mottled G (glei) horizon. Ratings vary from 40-80 depending upon whether very poorly drained, poorly drained, or somewhat poorly drained. These soils usually associated with level or depressional areas.

Deductions are made for subsoil variation as follows:

Bedrock (depending on proximity to surface)	10 - 90
Gravel	20 - 50
Sand and loamy sand	30 - 50
Sandy loam and fine sandy loam	50 - 70
Loam, silt loam, and clay	70 - 120

These deductions are not to be applied unless these layers in the subsoil form a very distinct part of the soil profile.

SURFACE CONDITION FACTORS

TOPOGRAPHY	PERCENTAGE FACTOR
Depressional to level	70 - 100
Level to undulating	95 - 100
Undulating to gently rolling	85 - 95
Gently rolling to rolling	80 - 85
Rolling to strongly rolling	70 - 80
Strongly rolling to hilly	60 - 70
Hilly to very hilly	50 - 60

TIMBER GROWTH		PERCENTAGE FACTOR
T_1	Light Tree Cover (Clearing possible at 4 acres per hour with heavy machinery)	75 - 90
T_2	Medium Tree Cover (Clearing possible at 2 acres per hour with heavy machinery)	55 - 80
T_3	Heavy Tree Cover (Clearing possible at 1 acre per hour with heavy machinery)	40 - 70
T_4	Very Heavy Tree Cover	30 - 60

Since the cost of clearing and breaking for a given density and size of timber growth is constant, and yet it is patently impossible to make the same dollar deduction as in the case of very poor land as may be made for very good land and still maintain a residue of value, the following table is recommended for dealing with the various soil groups.

		SOIL GROUP RATING				
		100	80	60	50	40
Percentage Factor	T_1	90	90	85	80	75
" "	T_2	80	80	65	60	55
" "	T_3	70	65	50	40	40
" "	T_4	60	50	40	40	30

STONES		PERCENTAGE FACTOR
Occasional stones to moderately stony		
S_1	No serious handicap	90 - 100
S_2	Require removal	70 - 90
Moderately to very stony		
S_3	Serious handicap, occasional piles	50 - 70
S_4	Too stony to cultivate	30 - 50

PASTURE SCHEDULE

S. S. Grade & Rating		Quantity & Quality of Grass	Pasture Grade	Value Per Acre
No. 4	16 - 28	Good to Excellent	1	$ 5.00 - 8.50
" 3	9 - 16	Fair to Good	2	3.00 - 5.00
" 2	4 - 9	Poor to Fair	3	1.50 - 3.00
" 1	0 - 4	Very Poor to Poor	4	.50 - 1.50

No. 1	Pasture Implies	24 acres or less per "cow year"	
" 2	" "	24 - 40	" " "
" 3	" "	40 - 50	" " "
" 4	" "	50 - 60 or more	" " "

Some No. 1 pasture with good soil and grass may take a S. S. No. 3 grade due to very bad topography.

Some pasture lands adjacent to special markets for dairy products may be given an added value on this account. Some, extremely remote, might be reduced somewhat on that account.

WILD HAY

No. 1	Good to Excellent	$ 10.00 - 12.00
" 2	Fair to Good	8.00 - 10.00
" 3	Poor to Fair	6.00 - 8.00

Factors to consider: Quantity and quality of Hay, liability to flooding and difficulty of cutting and handling.

Anything inferior to No. 3, even though cut as Hay, should be classed as pasture.

IRRIGATION RATING

DEPOSITION (rate under soil group)

1. Glacial-lacustrine - CL & C - uniform.....100
2. Alluvial-lacustrine & aeolian - Si & S - uniform.....100
3. Glacial till - variable - mottled (coal flecks, ironstone, etc... 60 - 80
4. Alluvial - S & FS - variable (lenses of different texture)..... 50 - 80

TEXTURE

SiL & Lt.L	100	CSL	60 - 65
L & Hv.L.....	90 - 100	C	50 - 70
SiCL		Dispersed C (poor water penetration).....	30 - 50
CL		LS	50 - 60
VFSL		S	30 - 50
SCL	90	Gravel	20
FSL & SiC.....	75 - 85		
SL	70 - 75		

Rating assumes normal texture gradient, i. e., heavier texture with increasing depth. Adjust for abrupt changes not considered in deposition of profile.

EROSION (rate under surface horizon)

Relatively no erosion 100
A horizon completely eroded..... 60

Patchy removal ra ed on percentage loss to base figure of 60.
Consideration must be given to the seriousness of erosion with regard to soil type, e.g., the complete loss of A horizon with a heavy clay subsoil as compared to silty textured or more friable subsoil.

PROFILE (rate under subsoil)

Normal.....	100	
Alluvial.....	100	
Solonchak.....	100	
Solodic (solonetzic) some development of compact B horizon. NOT A SOLONETZ.....	80 - 90	
Solodized solonetz.....	60 - 80	
Calcareous earth - weak B, limy.....	90	
Very calcareous earth - limy A	70 - 90	(depending on amount and closeness to surface)

IRRIGATION RATING (cont'd.)

SALINITY (Rate under subsoil if classed as solonchak)

0 - Trace	(growth not inhibited)	100
.2- .4%	(sensitive crops inhibited)	75 - 95
.4- .7%	(no crop does well)	50 - 85
.7- 1%	(only very resistant plants survive)	25 - 60
Over 1%	(generally unsuitable for irrigation	20 - 30

\# Highest ratings apply to heavier textured soils.
\## Rating applies to upper 24". High concentrations at lower depths should receive some deduction as a potential source of trouble.
Consideration should also be given to the texture, profile and relative fertility as they will affect the rating.

TOPOGRAPHY

1. Very gently sloping :(VGS)
   .2 - 2% uniform slope - all irrigable ..... 90 - 100
2. Very gently undulating (VGU):
   irregular - requires leveling - .2 - 2% slope
   most of area irrigable after levelling ..... 70 - 90
3. Gently sloping (GS):
   One or less roll per 1/2 mile. All irrigable
   assuming water will reach highest point ..... 70 - 90
4. Gently undulating (GU):
   less than 3 rolls per 1/2 mile 2 - 5% slope
   some non-irrigable land ..... 60 - 75
5. Roughly undulating (RU):
   4 or more rolls per 1/2 mile 2 - 5% slope
   considered non-irrigable land ..... 20 - 55
6. Flat or depressional (D):
   less than .1% slope. Rating depends on feasibility of
   drainage ..... 20 - 50
7. Gently Rollong (GR):
   irregular or mod. sloping regular surface.
   considerably non-irrigable to all non-irrigable ..... 20 - 50
8. Rolling, hilly & steeply sloping (R, H, St. S) ..... 15 - 35

STONES

None	S_0	100
Few	S_1	85 - 95
Moderately	S_2	60 - 85
Very	S_3	30 - 60
Excessively	S_4	20

CLASSIFICATION TABLE

	%	
1.	100 - 73	very good
2.	72 - 53	good
3.	52 - 40	fair
4.	40 - 25	poor (doubtful) or limited use.
5.	25 ---	unsuitable

COMPARATIVE TOPOGRAPHY RATINGS ON DRY AND IRRIGATED LANDS

DRY LAND RATING	IRRIGATION RATING ON SIMILAR TOPOGRAPHY		
100 (L)	80-100 (VGS - VGU)	Level to very gently uniform slope up to 2% #	90-100
		Irregular surface which could be levelled (up to 2% slope)	80-90
95 (U)	60-80 (GU - GS)	Uniform slope, little or no levelling required, 3 - 5% slope	70-80
		Irregular surface, considerable ditching required, some non-irrigable land	60-70
90 (U-GR)	45-60 (RU - GR)	Irregular surface, considerable non-irrigable, (up to 5% slope)	45-60
		Uniform slope 5 - 8%	45-60
85 (GR)	35-45 (GR - MS)	Uniform slope 8 - 15%	35-45
		Irregular surface, considerably non-irrigable to all non-irrigable, (up to 8% slope)	35-45
80 (R)	25-35 (ST.S)	Very irregular surface, excessive ditching required,	
70 (ST.R)	20 (R)	generally impractical to irrigate by gravity system..	15-35
60 (H)	15 (H)	Uniform slopes over 15%	15-35

2% slope - a rise of 2 feet in 100 feet.

Where consideration is given under the miscellaneous column for inconvenience due to permanent field ditches or levees, rate the topography from the standpoint of the location of the ditches.

ADJUSTMENTS IN IRRIGATION RATING ON ROUGH TOPOGRAPHY

(Topography Ratings at which Irrigated and Dry land soil ratings are equal)

TEXTURE	THIN BLACK (85)		DARK BROWN (70)		BROWN (45)		LIGHT BROWN (30)	
	Irrig. Topog. Rating	Equiv. Dry Land Rating	Irrig. Topog. Rating	Equiv. Dry Land Rating	Irrig. Topog. Rating	Equiv. Dry Land Rating	Irrig. Topog. Rating	Equiv. Dry Land Rating
Sil	83	100	66	95	38	85	23	75
CL	75	95	63	95	36	85	20	70
L	66	95	53	90	30	80	15	60
FSL	59	90	42	85	19	70	Rate as Irrigated	
SL	49	90	34	80	Rate as Irrigated		Rate as Irrigated	
LS	45	90	28	80	Rate as Irrigated		Rate as Irrigated	
S	32	80	17	65	Rate as Irrigated		Rate as Irrigated	
C	Rate as dry land		97	100	66	95	40	85
Dispersed C	Rate as dry land		Rate as dry land		80	95	46	90

The rating schedules now in use are basically sound from the standpoint of economical production but the assessor will probably find certain instances where irrigation is being practised on relatively rough topography and quite often the irrigation rating will be lower than a dry land rating on the same parcel, (etc. with similar topography. This will be most evident on the heavier textures, C, HvC, CL & CHL, in the Thin Black Zone and the Dark Brown Zone. In these instances we do not consider it reasonable to use a value less than the dry land value simply because irrigation, which is not usually economical under grain production, is being practised.

The above table outlines the topography ratings at which the final irrigated and dry land soil ratings would be equal on the same parcel. In using this table, where the irrigation topography rating falls below that indicated for the zone and texture with which you are working, rate the parcel as dry land.

e.g. Thin Black Zone, texture Sil - if the topography rating for irrigation is less than 83 use a dry land rating for the parcel.

Thin Black zone, texture C - use a dry land rating even where the topography rating for irrigation is 100%.

SOIL SURVEY RATING as revised 1952

SOIL ZONE

Brown	30- 45
Dark Brown	45- 70
Thin Black	70- 85
Black	85-100
Degraded Black	75- 85
Grey Wooded	50- 75
Podsolized Grey Wooded and podsol	30- 50
Immature soils	50- 80
Organic soils - sedge peat	40- 60
(over 12") - moss peat	10- 40

STONES

None	S_0	100
Few	S_1	95
Some	S_2	85
Many	S_3	70
Very many	S_4	50

PROFILE

1. Normal for zone	100
2. No profile, immature alluvium	50- 80
3. Shallow surface layers as on slopes	10- 90
4. Solonchak	20- 50
5. Solonetz	30- 60
6. Solodized solonetz	50- 80
7. Solodic	70- 90
8. High lime	50- 80
9. Subsoil variation	20-120

TOPOGRAPHY

Level	100
Undulating	95
Gently Rolling	85
Rolling	70
Hilly	50

TEXTURE

Sand	10- 25
Loamy sand	25- 40
Sandy loam to fine sandy loam	40- 70
Loam	60- 90
Silt loam	80-100
Clay loam	75- 95
Clay	50- 90

UTILIZATION

(1)	0- 4	Pasture & Woodland
(2)	4- 9	Pasture & Woodland
(3)	9- 16	Pasture & Woodland
(4)	16- 28	Marginal arable
(5)	28- 41	F-FG arable
(6)	41- 58	FG-G arable
(7)	58- 78	G-VG arable
(8)	78-100	VG-E arable

SOIL SURVEY RATING

SOIL ZONE OR GROUP

Rating based on normal soils of medium texture.

Brown Soils - Rating 30-45.

The surface (A) horizon varies from light brown to brown in color. The A horizon varies from 2-4 inches in depth to 5 inches in depth. The B horizon is usually brownish in color and the lime layer (Bca) is usually found at depths averaging 15 inches below the surface. The light brown soils rate 30-35 whereas the brown soils rate 40-45.

Dark Brown Soils - Rating 45-70.

The surface (A) horizon varies from 5-7 inches in depth. The B horizon is brownish in color and the lime layer (Bca) is usually found at 20-24 inches. Those soils with 1-2 inches of black A horizon will rate 70 whereas those with less black and more brown in color will rate 45-50. Most of these soils appear dark brown when cultivated.

Thin Black Soils - Rating 70-85.

The surface (A) horizon has from 3-6 inches in black. Those with 3 inches would rate 70 whereas those with 6 inches would rate 85. The B horizon is usually brown to dark brown in color and the lime layer (Bca) is usually found at depths of 24-30 inches.

Black Soils - Rating 85-100.

The surface (A) horizon varies from 6-20 inches of black, 8-12 inches of black being a good average for the zone. Those soils with depths of black of 10-20 inches rate 100. The B horizon is usually quite compact, brown to dark brown in color and the lime layer (Bca) is usually found at 30-40 inches.

Degraded Black Soils - Rating 75-85.

These soils usually have 10-12 inches of (A)horizon. This is usually composed of a thin layer of semi-decomposed leaf litter which is underlain by mineral material. The upper part (A_1) of this mineral material may be black, grey black, or dark brown in color. The lower part (A_2) of this mineral layer is usually much lighter in color and is leached of organic matter. The B horizons are usually dark brown in color and the lime layer (Bca) is usually found at 30-40 inches.

As a general rule where there is a greater depth of A_1 than A_2 the soil is usually rated as 85. Where the A_1 equals A_2 the soil rates as 80 and where the A_1 is less than the A_2 in depth the soil rates as 75.

Grey Wooded Soils - Rating 50-75.

These soils usually have a layer of semi-decomposed leaf litter underlain by a very thin A_1 or darker color layer which is grey black, grey brown, or brown in color. This layer may also be absent. Underlying this is a grey, severely leached layer (A_2) with platy structure. This layer (A_2) is usually 6-8 inches in depth. The B horizons are heavier textured, compact, and often darker in color than the A horizons. The depth to lime layer is quite variable but averages around 30-50 inches.

An average grey wooded soil with 6-8 inches of leached layer will rate 60-65.

Podsolized Grey Wooded and Podsol - Rating 30-50

These soils resemble the grey wooded soils in many respects. Lighter textured soils favor the development of this soil group. These soils are usually more yellow brown in color and quite acid in reaction. Very few of these soils are cultivated yet as they are confined more to the unexplored regions in the western part of the Province.

Immature Soils - Rating 50-80

These soils are usually found in river valleys and low lying areas which are periodically flooded. These soils consist of various depths of deposited material resulting in a soil with very little profile development. The lime layer (Bca) is often at the surface. These soils are quite variable so that the rating will depend upon the uniformity of the deposition, likelihood of flooding, proximity of the lime layer to the surface, and gravel lenses.

Organic Soils

Any soil with over 12 inches of sedge or moss peat is called an organic soil.

Sedge Peat - Rating 40-60

Rating depends upon whether the peat is raw or well decomposed. Also whether there is any black mineral horizon underlying the peat. Those sedge peats that are well decomposed and have a black mineral horizon underlying them rate 60.

Moss Peat - Rating 10-40

These peats are usually unfit for cultivation. They are usually quite acid in reaction.

SOIL PROFILES

Solonchak Soils - Rating 20-50

A fine granular salty soil with a fluffy appearance. It usually lacks any definite structure. A light salt crust may exist at the surface or salts may be found part way down in the soil profile.

Solonetz Soils - Rating 30-60

A soil with a relatively thin friable A horizon underlain by a very hard waxy, dark colored, heavy textured layer (B. Horizon). Salts are usually present at a depth of 15-24 inches. Rating depends upon the depth of A horizon, hardness of B horizon and proximity of salts to surface.

Solodized Solonetz Soils - Rating 50-80

A soil with a thicker A horizon than the solonetz underlain by a grey leached layer (A_2). Underlying the leached area is a heavy textured, hard, dark colored B horizon. Salts are usually found at depths of 20-30 inches.

Burn outs, slick spots are common in areas of this soil. That is where the A horizon has been eroded away by wind or water and the hard B horizon is left exposed. The area is rated according to the percentage of eroded pits found. These soils form a large area in Alberta throughout all the soil zones.

Solodic Soils - Rating 70-90.

A soil with a deep friable surface A horizon, relatively thin leached layer (A_2) with a fairly heavy textured B horizon which is usually quite friable. Salts are absent as a rule. These soils are very good agricultural soils.

High Lime Soils - Rating 50-80.

These are soils with a shallow A or surface horizon underlain by a light grey or very light grey colored sub-soil. This sub-soil has a very high lime content. On rougher topography light colored areas usually appear in the fields where the surface horizon has been eroded away.

SOIL TEXTURE

Soil texture refers to the relative proportions of sand, silt and clay particles below 2 millimeters in diameter in a mass of soil.

The presence of coarse particles larger than 2 millimeters in size and smaller than 10 inches is recognized by modifiers of textural class names like gravelly sandy loam or cobbley loam.

The texture of a soil is, perhaps, its most nearly permanent characteristic. The texture of a plowed layer of an arable soil can be modified, not by changes within the surface layer but by the removal of surface horizons and the development of a new surface soil from a lower natural horizon of different texture or by the addition of a new surface horizon, say of wind blown sand or of a silt loam settling our of muddy irrigation water. Soil blowing during dry seasons may modify the soil texture by removing the finer particles from the exposed soil leaving the surface soil richer in sand and coarse fragments than before.

A general grouping of soil textural classes is as follows:

Sandy soils	-	Coarse textured soils	-	sands loamy sands
Loamy soils	-	Moderately coarse textured soils	-	sandy loam fine sandy loam
		Medium textured soils	-	very fine sandy loam loam silt loam silt
		Moderately fine textured soils	-	clay loam sandy clay loam silty clay loam
Clayey soils	-	Fine textured soils	-	sandy clay silty clay clay

In Alberta the heavier textured soils are given a higher rating in the brown and dark brown soil zones than in the black and grey wooded soil zones. The lighter textured soils are rated higher in the black and degraded black soil zones than they are in the brown and dark brown soil zones. The clay soils retain moisture much better than do the sandy soils hence the preference for this heavier soil type in the brown and dark brown soil zones.

FARM LAND ASSESSMENTS

"Farm land" is defined in Section 2, subsection (1), clause (hh), paragraph (i) and (ii). "Buildings and improvements" are defined in Clause (i) of the same section. The exemption is for "farm buildings and other farm improvements on 'farm land' ", that is those used in farming operations. Other buildings and improvements on farm land are assessable unless declared exempt under some other portion of the Act.

Each assessable parcel must be reported on a separate form, and care taken to describe the correct acreage. Where a quarter section is held under more than one title, each parcel should be separately assessed. In case part or parts of a quarter section are exempt, such exempt areas should be shown in the space provided and the reason for exemption given. The full area of the parcel must be accounted for.

SOILS

Large portions of the Province have been covered by soil survey. Wherever a district is included in such a survey, the bulletin dealing with this should be secured and studied carefully, as the soil classifications and general information contained in these reports form the basis of the soil classes, grades and relative values suggested by the Director of Assessments for the use of assessors throughout the Province.

LAND CLASSIFICATIONS:

For assessment purposes all farm lands are divided into four classes: Arable, Pasture, Wild Hay and Waste.

ARABLE: Land suited to the growing of field crops, whether currently cultivated or not.

PASTURE AND WOODLAND: Land which is unsuited for cultivation but which affords more or less natual pasturage; or wooded lands in remote areas currently impracticable of cultivation, but having a certain potential value as arable or partially arable or non-arable land.

WILD HAY: Land which is impracticable of cultivation but which produces a considerable amount of natural hay.

WASTE: Any completely non-productive or isolated area which has no value to the parcel.

SOIL RATINGS:

The soil group ratings as set out are based on Soil Survey utilization ratings and are established as follows: a particular soil with a final rating in the range of 78% to 100% takes a number 8 utilization rating; 58% to 78% a number 7 rating; 41% to 58% a number 6; 28% to 41% a number 5; 16% to 28% a number 4; 9% to 16% a number 3; 4% to 9% a number 2; and 0% to 4% a number 1. So for Soil Survey purposes the most productive soil takes a number 8 rating and the least productive a number 1 rating.

For convenience of local comparisons the assessor may also use a numbering system for grades within a district. For common use a 1, 2, 3, 4 designation with number 1 referring to the most productive soil (78% to 100%), number 2 (58% to 78%), number 3 (41% to 58%), etc. is convenient. These numbers will be in reverse to the numbers as used by Soil Surveys. The farm land assessment sheet provides a column headed S.S.UTIL. and DISTRICT. The final per cent rating of a soil as determined by the assessor will establish the utilization rating and the common numbering method will establish the district grade for use in this column.

For pasture and wild hay the grade number and a brief description indicative of the quantity and quality of the pasturage or hay involved, the timber cover and topography, together with the value per acre, will be sufficient.

FARM LAND CLASSIFICATION SHEETS

These forms are designed to convey all information relevant to the values established for the various acreages, into which the parcel is divided, and for the total value. All separate acreages, together with the important physical features such as creeks, rivers, lakes, sloughs, pot-holes, ravines, ridges, hills, knolls, timber growth and stones, should be shown on the map. For this purpose the following markings are recommended:

Boundary of cultivated acreage ----------

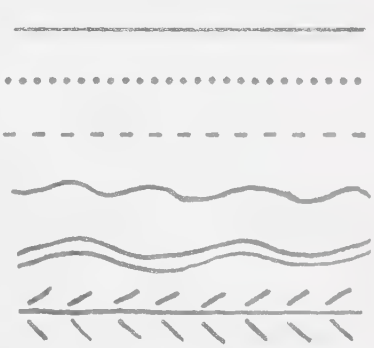
Soil grades within an indicated area -----

Ravine ----------

Creek ----------

River ----------

Ridge ----------



Lakes, sloughs, pot-holes, timber growth and stones should be written into the areas affected.

Separate columns are provided for recording detailed information respecting each separate acreage, together with the rating allocated to each factor. Where a given factor is normal for the grade a simple ✓ mark may be employed, where it is below normal a percentage rating, 90, 80, 75, etc. should be given. The maximum rating for the soil group and topsoil, depth range will be used in all cases, and this rating will be multiplied by the various factors, textures, depth, etc. to give a final rating factor, which determines the utilized grade, and which multiplied by a value determined for 100% land gives a value per acre for the particular acreage dealt with.

WATER SUPPLY

Good natural water supply such as a spring, spring creek or lake, or a flowing well, on a given parcel, particularly in districts where water is generally difficult to obtain, may give an added value to the land. Any amount allowed for this should be added to the total value established before allowance is made for shipping point and school and other percentage adjustments.

SOIL FACTORS

DEPTH OF SOIL:

The depth as well as the colour and texture of surface soil is important in most soils, since it is a factor in determining the amount of available moisture and plant food and the depth to which the plant roots penetrate. This has been taken into account in the general Provincial schedule for arable lands and should be carefully considered by the assessor in the rating for a given acreage.

SOIL COLOUR:

Colour is one of the most obvious and easily determined characteristics of a soil. It is used in determining grades and basic value, since the darker the colour the greater the fertility of the soil as a rule. This, of course, is modified by other factors, particularly texture.

SOIL TEXTURES:

Soil Texture refers to the degree of fineness of the individual soil particles or textural constituents. The soil is made up of sand, silt, clay and gravel-sized particles, which may be present in various percentages to form different combinations of the different textural constituents (sand, silt, clay, gravel) are closely related to other soil properties, such as its ability to hold moisture, its power of cohesion, its ease of cultivation, etc.

For assessment purposes only basic classifications in soil texture are important; gravel which is characterized by its coarseness, sand by its grit, clay by its stickiness, silt by its fineness and smoothness to the touch; and the commoner combination of these such as loam, clay loam, sandy loam and silt loam. Particular attention should be given to the presence of sand where soil drifting is a danger, and to heavy impervious clays which interfere with tillage and the penetration of moisture and plant roots.

There is a considerable amount of soil containing such clay in the area extending south-east to north-west from Coronation to Vegreville. These are known as solonetz soils. Where this clay is at very shallow depth or reaches the surface the land is better left as pasture, and should be so classified and valued. If there is a fair depth of mellower soil with only occasional solonetz out-croppings the land is arable, its value depending on the amount of clay exposed and the depth of better soil over the unexposed portions.

The presence of gravel in any considerable quantity should be noted on the field sheet and the soil valued accordingly. "Gravelly" soil would ordinarily belong to Grade 5 and "very gravelly" to Grade 4. Gravel spots or ridges should be dealt with as separate acreages, or if small and numerous a deduction per acre may be made for a given field.

SUB-SOIL:

The maximum ratings suggested on the General Soils Chart are based on 100% sub-soils. Any deficiency in the factor must be allowed for in the sub-soil rating column, with particular attention given to deep sand, gravel and solonetz clay which affect crop production very materially.

SOIL REACTION:

This refers to the acidity or alkalinity of the soil. Moss peat and swamp soils tend to be acid or sour, which tendency has been allowed for in the ratings for peat soils. Alkali soil is discussed under the heading of "Drainage" since it is lack of drainage which causes the alkali to accumulate in certain areas.

SOIL DRAINAGE:

Surface drainage is not so important in this Province as in some sections where precipitation is considerably greater. Nevertheless there are instances of too rapid run-off, also cases of too little slope for adequate drainage, particularly when water from higher surrounding lands drains into a depressional area. Such land may be too wet for early seeding or even for later crops. Pot-holes, sloughs, peat and alkali spots result from this condition. Alkali in any very great quantity renders the soil practically useless. Even moderate quantities are detrimental to crops, hence the assessor must be careful to note and allow for any such condition.

Sub-soil drainage depends upon two factors: (a) depth and texture of surface soil and (b) sub-soil texture. A good depth of loam, sandy loam or silt loam or clay loam will readily absorb normal precipitation and therefore with a good sub-soil is ideal for the absorption and retention of moisture. A heavy impervious sub-soil, may result in heavy run-off with resultant accumulation of water in the depressions and leaving the knolls excessively dry. Deep sand or gravel sub-soil allows surface moisture to drain away too rapidly. Where either of these conditions is present a deduction in the value per acre should be made with the reason noted on the field sheet.

SOIL EROSION:

Soil erosion may be caused either by wind or water, the former being the chief agency so far as this Province is concerned where soil drifting has done considerable damage to the prairie soils, particularly those of lighter sandy texture. Increased attention should be given to the effects of water erosion on the Black, Degraded Black and Grey Wooded Soils.

For assessment purposes the following degrees of erosion may be taken into account:

1. Moderate erosion -- definite damage to soil and crop. Part of surface soil removed and original structure destroyed.

2. Severe erosion -- most of surface soil removed over whole area and in places sub-soil exposed.

3. Very severe erosion -- entire surface soil lost.

The decrease in value due to moderate erosion has been largely anticipated in the value established for the lighter prairie soils, so that ordinarily this condition need not be given special consideration. Deductions for severe erosion may only be determined by careful examination of the land in question, having in mind the remaining top soil and probable production if properly farmed. Very severely eroded soils are non-arable and of little value even as pasture.

Separate columns are provided in the Farm Lands Classification sheets for the main soil and surface condition factors, with a "miscellaneous" column for incidental factors such as sloughs, pot-holes, small irregular fields, erosion, burnouts, alkali, etc. All factors affecting value should be recorded and allowed for.

HOME SITE VALUES

Apart from the economic value of farm land, it is generally recognized as having a certain home site value due to its location in an organized community which provides certain utilities and services. The practice has been to include the building or home site of several acres on the average farm with the cultivated land at the optimum per acre value of such land. On the average this would be possibly $15.00 per acre. In the case of non-arable land, however, this might be as low as $3.00 or even $2.00 per acre, yet such home sites might have access to the same roads, schools, markets, etc., and entitle the owner to the same social services as another home site on $25.00 or even $30.00 land.

It is suggested therefore that in the case of all assessable farm lands in a farming area, a minimum value of $10.00 per acre for a 10 acre home site be employed where the optimum value for a given parcel rated in the usual way, falls below $10.00. Thus a very poor pasture quarter rated at $2.00 per acre would be assessed:--

No. 3 Pasture	150 acres at $2.00	$300.00
	10 acre home site at $10.00	100.00
	TOTAL	$400.00

This would not apply to pasture land in ranching areas.

LOCATION

DISTRICT LOCATION

Each municipal or county unit will have been considered from the standpoint of its relation to market centres, freight rates, highway facilities, etc., which, together with climatic conditions, type of farming, special crops and markets, etc., will have determined the maximum value for 100% arable land in the district. The assessor will be given such maximum value together with necessary instructions respecting any special advantages or disadvantages for specified areas.

DEDUCTIONS FOR DISTANCE FROM MARKET POINT:

Using the nearest railway and market point as the centre and computing distances by way of the road ordinarily travelled, the assessment of each parcel will be given a percentage reduction based on the distance from such centre to the nearest point on the parcel, and the nature of the roads involved, as follows:

Provincial black-top	0.4% per mile
Good Provincial gravel or Municipal market	0.6% per mile
Ordinary Municipal gravel	0.8% per mile
Graded dirt or prairie trail	1% per mile
Bush trail	1.25% to 1.5% per mile

Where market facilities are divided between two points, the average percentage for the two points may be taken. The percentage for distance to market will apply until a total deduction of 20% is reached, after which only one-half these percentages will be used. For example, if a given parcel is 40 miles from a shipping point on a graded dirt road, the deduction would be 20% plus ½ of 20 = 30%.

ADDITIONS FOR:

HIGHWAY ADVANTAGE

For proximity to black-top or gravel highway the following percentages will be added.

ORDINARY MUNICIPAL GRAVEL ROADS		PROVINCIAL GRAVEL HIGHWAYS DISTRICT GRAVEL HIGHWAYS	PROVINCIAL BLACK-TOP HIGHWAYS
0 - ½ mile	2%	4%	6%
½ - 1 mile	1%	2%	4%
1 - 1½ miles	0%	1%	2%
Over 1½ miles	0%	0%	0%

SCHOOL FACILITIES

For areas served by van routes add 2%, except where there is also an addition for proximity to school, in which case only the greater percentage will be used.

For proximity to elementary schools the following percentage will be added:

0 - ½ Mile	6%
½ - 1 Mile	5%
1 - 1½ Miles	4%
1½ - 2 Miles	3%
2 - 2½ Miles	2%
2½ - 3 Miles	1%

For proximity to elementary and high schools:

0 - ½ Mile	8%
½ - 1 Mile	7%
1 - 1½ Miles	6%
1½ - 2 Miles	5%
2 - 2½ Miles	4%
2½ - 3 Miles	3%
3 - 3½ Miles	2%
3½ - 4 Miles	1%

NOTE:

All school advantages will be computed on the basis of the distance from the school by the roads ordinarily travelled to the nearest point on the parcel assessed.

For proximity to good urban centres, add for market and/or school advantage the following percentages:

	LARGE VILLAGES OR SMALL TOWNS	AVERAGE TOWNS
0 - ½ Mile	10%	12%
½ - 1 Mile	9	11
1 - 1½ Miles	8	10
1½ - 2 Miles	7	9
2 - 2½ Miles	6	8
2½ - 3 Miles	5	7
3 - 3½ Miles	4	6
3½ - 4 Miles	3	5
4 - 4½ Miles	2	4
4½ - 5 Miles	1	3
5 - 5½ Miles		2
5½ - 6 Miles		1

For proximity to:

	LARGE TOWNS SMALL CITIES	MEDIUM SIZE CITIES
0 - ½ Mile	15%	20%
½ - 1 Mile	14	19
1 - 1½ Miles	13	18
1½ - 2 Miles	12	17
2 - 2½ Miles	11	16
2½ - 3 Miles	10	15
3 - 3½ Miles	9	14
3½ - 4 Miles	8	13
4 - 4½ Miles	7	12
4½ - 5 Miles	6	11
5 - 5½ Miles	5	10
5½ - 6 Miles	4	9
6 - 6½ Miles	3	8
6½ - 7 Miles	2	7
7 - 7½ Miles	1	6
7½ - 8 Miles		5
8 - 8½ Miles		4
8½ - 9 Miles		3
9 - 9½ Miles		2
9½ - 10 Miles		1

For proximity to:

	LARGE CITIES
0 - ½ Mile	25%
½ - 1 Mile	24
1 - 1½ Miles	23
1½ - 2 Miles	22
2 - 2½ Miles	21
2½ - 3 Miles	20
3 - 3½ Miles	19
3½ - 4 Miles	18
4 - 4½ Miles	17

LARGE CITIES (cont'd).

4½ - 5 Miles	16%
5 - 5½ Miles	15
5½ - 6 Miles	14
6 - 6½ Miles	13
6½ - 7 Miles	12
7 - 7½ Miles	11
7½ - 8 Miles	10
8 - 8½ Miles	9
8½ - 9 Miles	8
9 - 9½ Miles	7
9½ - 10 Miles	6
10 - 10½ Miles	5
10½ - 11 Miles	4
11 - 11½ Miles	3
11½ - 12 Miles	2
12 - 12½ Miles	1

NOTE:

Where the foregoing percentages involve urban as well as school advantage they must be regarded as general suggestions only, since there are important factors other than population which affect the value of surrounding farm lands. For this reason each large town and city must be considered separately in the light of all the factors which affect surrounding farm land values (shipping facilities, local markets, cultural advantages, etc.) and a maximum advantage and advantage perimeter determined for each such urban centre.

In the case of large urban centres where market rather than school advantage is the dominant factor, distance will be computed from a rectangle drawn through the boundary at its nearest points to the urban centre.

In the case of lands contiguous to a town or city, paved or gravelled streets will be treated as highways.

A B B R E V I A T I O N S

For Use in Farm Land Classification Sheets

SOIL GROUPS		TEXTURE		TOPOGRAPHY	
Black	Bk.	Clay	C.	Depressional	(Dep.) D.
Thin Black	Th.Bk.	Silt	Si.	Level	L.
Degraded Black	Deg.Bk.	Sand	S.	Undulating	(Und.) U.
Grey Wooded	G.W.	Loam	L.	Gently Rolling	G.R.
Dark Brown	D.Br.	Clay Loam	C.L.	Rolling	R.
Brown	Br.	Silt Loam	Si.L.	Strongly Rolling	St. R.
Light Brown	L. Br.	Silty Clay	Si.C.	Hilly	H.
Sedge Peat	S.P.	Sandy Clay	S.C.	Very Hilly	V.H.
Moss Peat	Sph.	Fine Sandy Loam	F.S.L.		
Sand	S.	Sandy Loam	S.L.		
Solonetz	Z.	Solonetz	Z.		
		Peaty	(Pty.)Sph.		
		Gravelly	Gr.		

TIMBER GROWTH		STONES		MISCELLANEOUS	
Light Tree Cover	T 1	Occasional Stones	S 1	Sloughs	Slo.
Medium Tree Cover	T 2	Moderately Stony	S 2	Pot Holes	P.H.
Heavy Tree Cover	T 3	Very Stony	S 3	Cut by Creek	Cr.
Very Heavy Tree Cover	T 4	Excessively Stony	S 4	Cut by road	Rd.
				Cut by Railway	Ry.
				Isolated	Is.
				Eroded	E.
				Alkali	Al.

MULTIPLICATION OF FACTORS

	5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95
5	0	1	1	1	1	2	2	2	2	3	3	3	3	4	4	4	4	5	5
10	1	2	2	3	3	4	4	5	5	6	6	7	7	8	8	9	9	10	
15	2	3	4	5	5	6	7	8	8	9	10	11	11	12	13	14	14		
20	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19			
25	6	8	9	10	11	13	14	15	16	18	19	20	21	23	24				
30	9	11	12	14	15	17	18	20	21	23	24	26	27	29					
35	12	14	16	18	19	21	23	25	26	28	30	32	33						
40	16	18	20	22	24	26	28	30	32	34	36	38							
45	20	23	25	27	29	32	34	36	38	41	43								
50	25	28	30	33	35	38	40	43	45	48									
55	30	33	36	39	41	44	47	50	52										
60	36	39	42	45	48	51	54	57											
65	42	46	49	52	55	59	62												
70	49	53	56	60	63	67													
75	56	60	64	68	71														
80	64	68	72	76															
85	72	77	81																
90	81	86																	
95	90																		

Interpolate between units of Five.

Soil Group	MR%	Depth Variation (A) Horizon	R%	Texture	R%	Subsoil Variation	R%	Topography	R%	Stones	R%	Timber Cover	R%	Pasture and Woodland	R%	Wild Hay	R%
BK	100	7"	100	Si.L.	80-100	Normal for Profile	100										
		6"	90	L.	70-90												
Th.BK	85	5-6"	100	C.L.	70-90												
		3-4"	90	C. x	50-90	Solod	70-90										
				Three Hills	100												
DEG.BK	80	Bk.G	100			Solodized Solonetz	50-80										
		G.Bk	75	F.S.L.	50-70			D.-L.	70-100								
GW	60	Leach 6-8"	100	S.L.	40-50	Solonetz	30-60	L.-U	95-100	S_1	90-100	T_1	75-90	4 - 1 16-28% $5.00-8.50		1, 33-40% $10.-12.00	
		8-10"	90	L.S.	25-40	Solonchak	20-50	U.-GR	85-95	S_2	70-90	T_2	55-80	3 - 2 9-16% $3.00-5.00		2, 25-33% $8.-10.00	
		10-12"	80	S.	10-25	High Lime	50-80	GR-R	80-85	S_3	50-70	T_3	40-70				
Pod.GW	40	Leach 10-12"	100					R-St.R	70-80	S_4	30-50	T_4	30-60	2 - 3 4-9% $1.50-3.00		3, 20-25% $6.-8.00	
		12" plus	50					ST.R-H	60-70								
						Bedrock	10-90	H.V.H.	50-60					1 - 4 0-4% .50¢-1.50			
DK.Br.	70	6-7"	100	Si.L.	80-100	GR	20-50										
		4-5"	80	L.	70-90	S.L.-C.	30-50										
BR.	45	5"	100	C.L.	75-95	S.L.-FSL	50-70										
		4"	90	C.	60-100	L-Si.L-C	70-120 xx										
L.BR.	30	7"	100	F.S.L.	45-65												
		3"	90	S.L. x	35-45												
				L.S. x	20-35												
				S.	10-20												
S.P.	60	12" or less	100			Normal Mottled Clay, poorly drained											
		18-24"	70														
		24" or more	40														
SPH.	30	12" or less	100			Plus for Black Mineral Horizon under Peat.											
		18-24"	70														
		24" or more	30														

Note: When applying the percentages for the various factors it is not practical to try to work with a greater degree of accuracy than 5%.

x Clay texture 90 applies only to thin black and prairie tension belt, otherwise the maximum is 80. In BP and L.BR. zones S.L and F.S.L. 5% less.

xx The plus rating (over 100) applies where the subsurface hosizon is definitely better textured than surface horizon.

SECTION THREE

RATES FOR VALUING VARIOUS BUILDINGS AND IMPROVEMENTS.

ITEM — PAGE NO.

"A" COTTAGES

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & 4 PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT AND CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT CHIMNEY, 4 PLUMBING FIXTURES. FURNACE.

UTILITIES NO. 2

FOUNDATION	80¢ PER PERIMETER FOOT. (PLUS FOUNDATION)
CHIMNEY	$35.00
LIGHTS	35.00
TOTAL:	$70.00

UTILITIES NO. 3

FOUNDATION	80 ¢ PER PERIMETER FOOT.
CHIMNEY	$ 35.00 (PLUS FOUNDATION)
LIGHTS	35.00
PLUMBING	450.00
TOTAL:	$520.00

UTILITIES NO. 4

CHIMNEY	$35.00
LIGHTS	35.00
TOTAL:	$70.00

UTILITIES NO. 5

CHIMNEY	$ 40.00
LIGHTS	35.00
PLUMBING	459.00
FURNACE	125.00
TOTAL:	$659.00

SMALL CUBES	$600.00
MEDIUM CUBES	650.00
LARGE CUBES	700.00

FOUNDATION	CONCRETE
BASEMENT	FULL CONCRETE
SUPERSTRUCTURE	POOR TO FAIR FRAME, SPRUCE SIDING SHEATHING AND DIMENSIONS.
INTERIOR	SPRUCE OR POOR FIR FLOORS, SPRUCE SUB-FLOOR, SEMI FINISHED WALL BOARD, SPRUCE TRIM.
HEATING	PIPELESS FURNACE, BRICK OR CONCRETE CHIMNEY.
ELECTRIC LIGHTING	2 - 3 OUTLETS. DROP LIGHTS.
ROOF	PITCHED AND SHINGLED, NO. 2 SHINGLES.

SIMPLE CHEAP BUILDING, SUPERSTRUCTURE ONLY SLIGHTLY BETTER THAN "C" AND "B" COTTAGES.

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
3,432	762
5,592	629
7,800	577
11,232	501
15,900	423

RATIO

FLOOR AREA x 1.50

WALL AREA x 1.00

RATES

CUBE	1.	2.	3.	4.	5.
3,000	20.4	24.7			
4,000	19.1	22.4			
5,000	17.8	20.6			
6,000	16.8	19.2	26.7	17.4	25.6
7,000	16.0	18.1	23.9	16.5	23.9
8,000	15.3	17.2	22.5	15.7	22.5
9,000	14.7	16.4	21.3	15.0	21.4
10,000	14.2	15.7	20.2	14.4	20.4
11,000	13.7	15.2	19.3	14.0	19.6
12,000	13.3	14.7	18.5	13.6	18.8
13,000	13.0	14.2	17.8	13.2	18.1
14,000	12.7	13.8	17.2	12.9	17.4
15,000	12.4	13.4	16.7	12.6	16.9
16,000	12.1	13.1	16.2	12.3	16.3
17,000	11.9	12.9	15.8	12.1	15.8
18,000	11.8	12.7	15.5	11.9	15.4
19,000	11.7	12.6	15.2	11.7	15.0
20,000	11.6	12.5	15.1	11.5	14.7
21,000				11.3	14.4
22,000				11.1	14.1
23,000				11.0	13.8
24,000				10.9	13.5
25,000				10.8	13.3
26,000				10.6	13.1
27,000				10.5	12.9
28,000				10.4	12.7
29,000				10.2	12.5
30,000				10.1	12.4

TO CALCULATE CUBICITIES, TAKE HEIGHT MEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

"B" COTTAGES

FOUNDATION:	CONCRETE, BRICK OR STONE.
BASEMENT:	NIL OR SMALL DUGOUT.
SUPERSTRUCTURE:	CHEAP FRAME, SPRUCE DIMENSION, SIDING, THREE TO FIVE ROOMS.
INTERIOR:	UNFINISHED WALL BOARD, SPRUCE OR CHEAP FIR FLOORING, SPRUCE TRIM.
HEATING:	STOVES - BRICK CHIMNEY.
PLUMBING:	NIL.
ELECTRIC LIGHTING:	2 WIRE, 1 SWITCH SYSTEM.
ROOF:	COTTAGE OR PITCHED, CHEAP SHINGLES OR RUBBEROID. PAINTED - IF UNPAINTED - DEDUCT 5%.
UTILITIES:	CONCRETE FOUNDATION 80¢ PER PERIMETER FT. CHIMNEY $35.00 LIGHTS $35.00

CHEAP MATERIAL AND POOR CONSTRUCTION, 2 FOOT CENTRE STUDS JOISTS AND RAFTERS, ONE PLY SPRUCE OR POOR FIR FLOORING, SPRUCE SIDING, UNFINISHED WALL BOARD LINING, SHALLOW CONCRETE SURFACE FOUNDATION.

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION TO CEILING PLUS ONE-SIXTH OF THE WIDTH.

CUBE	RATE
3,000	21.0
4,000	19.1
5,000	17.5
6,000	16.2
7,000	15.2
8,000	14.4
9,000	13.8
10,000	13.3
11,000	12.8
12,000	12.3
13,000	12.0
14,000	11.7
15,000	11.4
16,000	11.1
17,000	10.9
18,000	10.7
19,000	10.5
20,000	10.4

"C" COTTAGES

FOUNDATION	WOOD SILLS.
BASEMENT	NIL, OR SMALL DUGOUT.
SUPERSTRUCTURE	CHEAP FRAME, SPRUCE DIMENSIONS AND SIDING, 3 TO 5 ROOMS.
INTERIOR	UNFINISHED WALL BOARD, SPRUCE OR CHEAP ONE-PLY FIR FLOORING AND TRIM.
PLUMBING	NIL
HEATING	STOVE.
ELECTRIC LIGHTING	NIL
ROOF	COTTAGE OR PITCHED, CHEAP SHINGLES, OR RUBBEROID. PAINTED - IF UNPAINTED - REDUCE RATES 5%.

NO UTILITIES

CHEAP MATERIAL AND POOR CONSTRUCTION, TWO FOOT CENTRE STUDS, JOISTS AND RAFTERS, ONE PLY SPRUCE OR POOR FIR FLOORING, SPRUCE SIDING, UNFINISHED WALL BOARD LINING.

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION

TO CEILING PLUS ONE-SIXTH OF THE WIDTH.

CUBE	RATE
3,000	16.9
4,000	15.6
5,000	14.5
6,000	13.6
7,000	12.9
8,000	12.4
9,000	12.0
10,000	11.7
11,000	11.4
12,000	11.1
13,000	10.8
14,000	10.5
15,000	10.2
16,000	10.0
17,000	9.8
18,000	9.6
19,000	9.5
20,000	9.4

"D" COTTAGES

FOUNDATION:	WOOD SILLS.
BASEMENT:	NIL.
SUPERSTRUCTURE:	CHEAP FRAME, SPRUCE DIMENSION SHEATHING AND SIDING, ONE PLY SHIPLAP FLOOR, THREE TO FIVE ROOMS.
INTERIOR:	SPRUCE SHIPLAP LINING AND FLOORS AND TRIM.
PLUMBING:	NIL.
ELECTRIC LIGHTING:	NIL.
ROOF:	PITCHED OR COTTAGE, CHEAP SHINGLES OR RUBBEROID, UNPAINTED - IF PAINTED INCREASE 5%.
HEATING	STOVES.

CUBE	RATE
3,000	12.9
4,000	11.6
5,000	10.6
6,000	10.0
7,000	9.6
8,000	9.4
9,000	9.2
10,000	9.0
11,000	8.7
12,000	8.5
13,000	8.3
14,000	8.1
15,000	8.0
16,000	7.8
17,000	7.6
18,000	7.4
19,000	7.3

TO CALCULATE CUBICITIES, TAKE HEIGHT MEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

PRIVATE GARAGES, OUT BUILDINGS, WAREHOUSES, GABLE OR SHED ROOF

1. 2 X 4 STUDS, 2' CENTRES, 1 PLY SHIPLAP WALLS. SHINGLED ROOF.
2. 2 X 4 STUDS, 2' CENTRES, 1 PLY SHIPLAP WALLS, PLUS SHIPLAP FLOORS, SHINGLED ROOF.
3. 2 X 4 STUDS, 2' CENTRES, 1 PLY SHIPLAP WALLS PLUS SPRUCE SIDING ON WALLS, SHINGLED ROOF.
4. 2 X 4 STUDS, 2' CENTRES, 1 PLY SHIPLAP WALLS PLUS SPRUCE SIDING, PLUS SHIPLAP FLOOR, PLUS SHIPLAP CEILING AND LINING.

CUBE	1.	2.	3.	4.
1,600	6.2	7.6	8.6	12.4
1,800	6.0	7.4	8.3	11.9
2,000	5.8	7.2	8.0	11.4
3,000	5.2	6.4	6.9	10.0
4,000	4.7	5.8	6.1	9.0
5,000	4.3	5.3	5.5	8.3
6,000	4.0	4.9	5.0	7.8
8,000	3.6	4.3	4.5	7.1
10,000	3.2	3.8	4.1	6.5

FOR BOARD ROOF ONLY DEDUCT $10.00 PER SQ. FOR RUBBEROID INSTEAD OF SHINGLES, DEDUCT $5.00 PER SQ. FOR LACK OF CEILING OR LINING, DEDUCT $6.00 PER SQ. FOR DOUBLE BOARD PLANK OR CONCRETE FLOOR, ADD $15.00 PER SQ. OR $6.00 PER SQ. OVER SINGLE BOARD FLOOR. FOR SHED OR SHACK ROOFS - ADD 1/6 OF WIDTH TO, FLOOR-TO-CEILING HEIGHT FOR HEIGHT FACTOR.

"A+" BUNGALOW

1. SUPERSTRUCTURE ONLY.

5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, 4 PLUMBING FIXTURES, FURNACE AND FIREPLACE.

UTILITIES NO. 5

LIGHT	$ 150.00
CHIMNEY & FALSE FIREPLACE.	150.00
PLUMBING	500.00
KITCHEN CUPBOARDS.	200 00
FURNACE	400.00
TOTAL:	$1400.00

SMALL CUBE	$1300.00
MEDIUM CUBE	1400.00
LARGE CUBE	1500.00 - $1600.00

FOUNDATION	CONCRETE.
BASEMENT	FULL CONCRETE
SUPERSTRUCTURE	EXCELLENT FRAME, FIR DIMENSIONS, FIRST CLASS DASH OR PEBBLE DASH STUCCO OR WIDE CEDAR SIDING, THERMOPANE WINDOWS, WIDE EAVES.
INTERIOR	GYPROCK AND PUTTY-COAT PLASTER WITH METAL REINFORCEMENTS, NO. 1 OAK, OR FIRST CLASS LINO, OR WALL-TO-WALL BROADLOOM CARPETS, EXCELLENT FIR TRIM & KITCHEN CUPBOARDS, CLOSETS & BUILT IN FIXTURES.
HEATING	FORCED AIR THERMOSTAT CONTROLLED, FALSE FIREPLACE WITH ORNAMENTAL MANTLE AND SHELVES.
ELECTRIC LIGHTING	MULTI-SWITCH FIRST CLASS MODERN INSTALLATION & FIXTURES.
PLUMBING	MODERN PEMBROKE BATH WITH NO. 1 CHROME FIXTURES, TILED FLOOR AND WAINSCOAT.
ROOF	FIRST CLASS MATERIALS, CONSTRUCTION, DESIGN AND FINISH. FIRST CLASS CEDAR OR ASPHALT SHINGLES OR FLAT BONDED ROOF.

THESE RATES COVER EVERYTHING LIKELY TO BE ENCOUNTERED IN A REALLY FIRST CLASS MODERN BUNGALOW - EXCEPT FINISHED BASEMENT ROOMS. IF ANYTHING IS LACKING, AN APPROPRIATE REDUCTION SHOULD BE MADE. SUCH A HOUSE ONLY PROPERLY BELONGS IN A CITY OR FIRST CLASS LARGE TOWN. IN INFERIOR LOCATIONS, OBSOLESCENCE SHOULD BE CONSIDERED.

SUPERSTRUCTURE FACTORS:

CUBE	FACTOR
3332	.762
5832	.626
7400	.577
11232	.501
13520	.472
18900	.423
25432	.385

R A T I O:

FLOOR AREA X 1.50

WALL AREA X 1.00

R A T E S

CUBE	1.		2
8,000	30.7		
9,000	29.5		
10,000	28.5		
11,000	27.6		
12,000	26.8		
13,000	26.2		32.4
14,000	25.6		31.3
15,000	25.1		30.3
16,000	24.7		29.4
17,000	24.3		28.6
18,000	24.0		27.8
19,000	23.6		27.1
20,000	23.3		26.4
21,000	23.0		25.8
22,000	22.7		25.3
23,000	22.4		24.8
24,000	22		24 4
25,000	22.0		24.0
26,000	21.8		23.7
27,000			23.4
28,000			23.1
29,000			22.8
30,000			22.5
31,000			22.2
32,000			22.0
33,000			21.8
34,000			21.5
35,000			21.3
36,000			21.1
37,000			20.9
38,000			20.8
39,000			20.6
40,000			20.5

TO CALCULATE CUBICITIES, TAKE HEIGHT MEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

"A" BUNGALOW

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, 4 PLUMBING FIXTURES, FURNACE & FIREPLACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.
LIGHT $100.00
CHIMNEY 50.00
TOTAL $150.00

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.
LIGHT $100.00
CHIMNEY 50.00
PLUMBING 450.00
TOTAL $600.00

SMALL CUBE $550.00
LARGE CUBE $650.00

UTILITIES NO. 4

LIGHT $100.00
CHIMNEY 60.00
TOTAL $160.00

UTILITIES NO. 5

LIGHT $100.00
CHIMNEY & FIREPLACE 200.00
PLUMBING 450.00
FURNACE 200.00
TOTAL $950.00

SMALL CUBE $ 900.00 - $ 950.00
MEDIUM CUBE $1000.00
LARGE CUBE $1050.00 - $1100.00

FOUNDATION — CONCRETE.

BASEMENT — FULL CONCRETE (IF LESS THAN TWO-THIRDS BASEMENT TAKE COLUMN THREE RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — GOOD FRAME, 4 TO 6 ROOMS, NO. 1 NARROW CEDAR OR FIR SIDING.

INTERIOR — FIRST CLASS LATH AND PLASTER, NO. 1 FIR (E.G.) OR NO. 2 HARDWOOD FLOOR, GOOD FIR TRIM, OLD FASHIONED CUPBOARDS AND CLOSETS.

HEATING — GRAVITY HOT AIR FURNACE, BRICK FIREPLACE AND EXTRA CHIMNEY.

ELECTRIC LIGHTING — MULTI-SWITCH SYSTEM, GOOD FIXTURES.

PLUMBING — STANDARD FOUR FIXTURES, IF LESS, DEDUCT.

ROOF — COTTAGE OR PITCHED & SHINGLED, NO. 1 CEDAR OR ASPHALT SHINGLES.

THIS CLASSIFICATION INVOLVES PLAIN BUT GOOD CONSTRUCTION AND MATERIAL. PAINTED, IF NOT, DEDUCT 5% (2 1/2% FOR OUTSIDE AND 2 1/2% FOR INSIDE.) ADD FOR WIDE CEDAR SIDING OR GOOD DASH OR PEBBLE-DASH STUCCO, 8¢ PER SQ. FT. OF WALL AREA OVER FIR OR CEDAR SIDING AND 10¢ OVER SPRUCE. NO ADDITION FOR CHEAP STUCCO. ADD FOR MODERN KITCHEN CUPBOARD AND MODERN KITCHEN FEATURES UP TO $12.00 PER LINEAL FT. OR 4% OF THE VALUE OF THE BUILDING FOR CUPBOARDS.

SUPERSTRUCTURE FACTORS:

CUBE	FACTOR
3332	.762
5832	.626
7400	.577
11232	.501
13520	.472
18900	.423
25432	.385

RATIO
FLOOR AREA x 1.50
WALL AREA x 1.00

RATES

CUBE	1.	2.	3	4.	5.
4,000	31.4	34.5			
5,000	29.2	32.3			
6,000	27.6	30.6	37.9		
7,000	26.2	29.1	35.0		
8,000	25.1	27.8	32.9		
9,000	24.1	26.8	31.1		
10,000	23.2	25.6	[illegible]	[illegible]	30.0
11,000	22.[illegible]	24.6	[illegible]	[illegible]	28.2
12,000	21.7	23.8	27.5	20.1	27.0
13,000	21.1	23.2	26.5	19.7	26.0
14,000	20.7	22.6	25.7	[illegible]	25.0
15,000	20.3	22.1	25.0	[illegible]	24.3
16,000	19.9	21.6	[illegible]	[illegible]	23.6
17,000	19.6	21.2	[illegible]	[illegible]	22.9
18,000	19.3	20.8	23.3	18.0	22.3
19,000	19.0	20.4	[illegible]	[illegible]	21.7
20,000	18.8	20.1	22.6	[illegible]	21.2
21,000	18.6	19.8	22.3	17.2	20.8
22,000	18.4	19.6	21.9	17.0	20.4
23,000	18.2	19.4	21.6	16.8	20.0
24,000	18.0	19.2	[illegible]	[illegible]	[illegible]
25,000	17.8	19.0	20.8	16.4	19.3
26,000				16.2	19.0
27,000				16.0	18.7
28,000				15.8	18.5
29,000				15.7	18.3
30,000				15.6	18.0
31,000					17.8
32,000					17.6
33,000					17.4
34,000					17.2
35,000					17.0
36,000					16.8
37,000					16.7
38,000					16.5
39,000					16.4

TO CALCULATE CUBICITIES, TAKE HEIGHT MEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

"B" BUNGALOW

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.	
LIGHT	$80.00
CHIMNEY	40.00
TOTAL:	

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.			
LIGHT	$ 80.00	SMALL CUBE	$540.00)
CHIMNEY	40.00	MEDIUM CUBE	$570.00) (PLUS FOUNDATION)
PLUMBING	450.00	LARGE CUBE	$600.00)
TOTAL:	$570.00		

UTILITIES NO. 4

LIGHT	$ 80.00
CHIMNEY	50.00

UTILITIES NO. 5

LIGHT	$ 80.00	SMALL CUBE	$750.00
CHIMNEY	50.00	MEDIUM CUBE	$800.00
PLUMBING	450.00	LARGE CUBE	$850.00
FURNACE	200.00		
TOTAL:	$780.00		

FOUNDATION	CONCRETE, STONE.
BASEMENT	FULL CONCRETE, (IF LESS THAN 2 / 3 BASEMENT, TAKE COLUMN 3 AND ADD FOR PART BASEMENT, IF ANY.)
SUPERSTRUCTURE	FAIR TO GOOD FRAME, CEDAR OR FIR SIDING, (RARELY GOOD SPRUCE) SPRUCE DIMENSIONS, 4 TO 6 ROOMS.
INTERIOR	GOOD DRY WALL OR FAIR WOOD LATH AND PLASTER, FAIR (F.G.) FIR FLOORS AND TRIM.
HEATING	STANDARD HOT AIR GRAVITY FURNACE. ONE CHIMNEY, IF TWO, ADD.
ELECTRIC LIGHTING	SIMPLE MULTI-SWITCH, FAIR FIXTURES.
PLUMBING	STANDARD FOUR FIXTURES, (PLAIN) IF LESS DEDUCT.
ROOF	PITCHED OR COTTAGE, FAIR TO GOOD SHINGLES. PAINTED, IF UNPAINTED, DEDUCT 5% (2 1/2% FOR OUTSIDE AND 2 1/2% FOR INSIDE.)
	THIS IS A PLAIN SIMPLE BUILDING OF FAIR MATERIALS AND CONSTRUCTION ONLY. ADD FOR WIDE CEDAR SIDING OR STUCCO, AS SET OUT UNDER "A" BUNGALOW HEADING."

RATIO

FLOOR AREA X 1.50
WALL AREA X 1.00

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
3332	.762
5832	.626
7400	.577
11232	.501
13520	.472
18900	.423
25432	.385

RATES

CUBE	1.	2.	3	4	5
4,000	27.7	31.5			
5,000	25.7	29.1			
6,000	24.0	27.2	34.3		
7,000	22.7	25.6	31.4		
8,000	21.7	24.3	29.5		
9,000	20.8	23.3	28.0		
10,000	20.1	22.3	26.7	19.9	25.0
11,000	19.4	21.4	25.5	18.9	24.6
12,000	18.9	20.7	24.5	18.1	23.5
13,000	18.4	20.1	23.6	17.4	22.4
14,000	18.0	19.7	22.8	17.1	21.5
15,000	17.7	19.3	22.3	16.5	21.2
16,000	17.4	18.9	21.8	16.1	20.6
17,000	17.1	18.6	21.3	15.8	20.1
18,000	16.8	18.3	20.9	15.6	19.6
19,000	16.6	18.0	20.5	15.3	19.1
20,000	16.4	17.7	20.1	15.0	18.6
21,000	16.2	17.4	19.7	14.8	18.2
22,000	16.0	17.2	19.4	14.6	17.8
23,000	15.8	17.0	19.1	14.5	17.6
24,000	15.7	16.8	18.9	14.3	17.4
25,000	15.6	16.7	18.7	14.1	17.0
26,000				14.0	16.8
27,000				13.8	16.8
28,000				13.7	16.4
29,000				13.6	16.2
30,000				13.4	16.0
31,000				13.3	15.8
32,000				13.2	15.6
33,000				13.1	15.4
34,000				13.0	15.2
35,000				12.9	15.1
36,000				12.8	15.0
37,000				12.7	14.8
38,000				12.7	14.7
39,000				12.6	14.6

TO CALCULATE CUBICITIES, TAKE HIGHT MEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

"C" BUNGALOW

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.
LIGHT $60.00
CHIMNEY 40 00

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.

LIGHT	$ 60.00	SMALL CUBE	$520.00)
CHIMNEY	40.00	MEDIUM CUBE	$560.00) (PLUS FOUNDATION)
PLUMBING	450.00	LARGE CUBE	$580.00)
TOTAL	$550.00		

UTILITIES NO. 4

LIGHT	$60.00
CHIMNEY	40.00

UTILITIES NO. 5

LIGHT	$ 60.00	SMALL CUBE	$700.00
CHIMNEY	50.00	MEDIUM CUBE	$750.00
PLUMBING	450.00	LARGE CUBE	$800.00
FURNACE	200.00		
TOTAL	$760.00		

FOUNDATION — CONCRETE, BRICK OR STONE.

BASEMENT — FULL CONCRETE. (IF LESS THAN 2 / 3 BASEMENT TAKE COLUMN THREE RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — POOR TO FAIR FRAME, GOOD SPRUCE OR POOR FIR OR CEDAR SIDING. FOUR TO SIX ROOMS.

INTERIOR — FINISHED WALLBOARD OR POOR LATH AND PLASTER, FLAT GRAIN FIR FLOOR, SPRUCE SUB - FLOOR AND DIMENSIONS.

HEATING — GRAVITY HOT AIR FURNACE, ONE CHIMNEY.

ELECTRIC LIGHTING — 1 SWITCH SYSTEM, PLAIN FIXTURES.

PLUMBING — STANDARD FOUR FIXTURES, PLAIN, IF LESS, DEDUCT.

ROOF — PITCHED OR COTTAGE, POOR TO FAIR SHINGLES.

THIS CLASS OF BUILDING IS MIDWAY BETWEEN THE TRUE COTTAGE AND THE TRUE BUNGALOW. ITS MATERIALS, CONSTRUCTION AND UTILITY VALUE ARE ONLY FAIR.

RATIO

FLOOR AREA X 1.50
WALL AREA X 1.00

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
3332	.762
5832	.626
7400	.577
11232	.501
18900	.423
25432	.385

RATES

CUBE	1.	2.	3.	4.	5.
4,000	22.7	26.6			
5,000	21.1	24.2			
6,000	19.8	22.6	29.6		
7,000	18.8	21.2	27.1		
8,000	17.9	20.2	25.4		
9,000	17.2	19.3	24.0		
10,000	16.6	18.5	22.9	16.5	23.2
11,000	16.1	17.9	22.0	16.0	22.0
12,000	15.7	17.3	21.1	15.5	21.0
13,000	15.3	16.8	20.3	15.0	20.2
14,000	14.9	16.4	19.7	14.6	19.5
15,000	14.6	16.0	19.1	14.3	18.9
16,000	14.3	15.7	18.6	14.0	18.3
17,000	14.1	15.4	18.1	13.7	17.8
18,000	13.9	15.1	17.7	13.4	17.4
19,000	13.7	14.8	17.3	13.2	17.0
20,000	13.5	14.5	17.0	13.0	16.6
21,000	13.3	14.3	16.7	12.8	16.2
22,000	13.1	14.1	16.4	12.6	15.9
23,000	12.9	13.9	16.2	12.4	15.7
24,000	12.7	13.7	16.0	12.3	15.5
25,000	12.6	13.5	15.8	12.1	15.2
26,000				12.0	15.0
27,000				11.8	14.8
28,000				11.7	14.7
29,000				11.6	14.6
30,000				11.5	14.4
31,000				11.3	14.3
32,000				11.2	14.2
33,000				11.1	14.1
34,000				11.0	14.0
35,000				10.9	14.0

TO CALCULATE CUBICITIES, TAKEHEIGHTMEASUREMENT FROM FOUNDATION OR BASEMENT FLOOR WHERE THERE IS A BASEMENT, TO THE CEILING, PLUS ONE-SIXTH OF THE WIDTH.

"A" 1 1/2 STOREY-DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, 4 PLUMBING FIXTURES, FURNACE & FIREPLACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.	
LIGHT	$100.00
CHIMNEY	50.00
STAIRS, LANDING, ETC.	100.00
TOTAL	$250.00

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.			
LIGHT	$100.00	SMALL CUBE	$650.00
CHIMNEY	50.00	MEDIUM CUBE	700.00
STAIRS, LANDING, ETC.	100.00	LARGE CUBE	750.00
PLUMBING	450.00		
TOTAL	$700.00		

UTILITIES NO. 4

LIGHT	$100.00
CHIMNEY	60.00
STAIRS, LANDING ETC.	100.00

UTILITIES NO. 5

LIGHT	$100.00	SMALL CUBE	$1000.00
CHIMNEY & FIREPLACE	200.00	MEDIUM CUBE	1050.00
PLUMBING	450.00	LARGE CUBE	1100.00
STAIRS, LANDING	100.00		
FURNACE	200.00		
TOTAL	$1050.00		

FOUNDATION	CONCRETE.
BASEMENT	FULL CONCRETE. (IF LESS THAN 2 / 3 BASEMENT TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)
SUPERSTRUCTURE	GOOD FRAME, 4 TO 6 ROOMS. NO. 1 NARROW, CEDAR OR FIR SIDING.
INTERIOR	FIRST CLASS LATH AND PLASTER. NO. 1 FIR, E.G. OR NO. 2 HARDWOOD FLOOR, GOOD FIR TRIM OLD FASHIONED CUPBOARDS AND CLOSETS.
HEATING	GRAVITY HOT AIR FURNACE, BRICK FIREPLACE AND EXTRA CHIMNEY.
ELECTRIC LIGHTING	MULTI-SWITCH SYSTEM, GOOD FIXTURES.
PLUMBING	STANDARD FOUR FIXTURES, IF LESS, DEDUCT.
ROOF	PITCHED AND SHINGLED. NO. 1 CEDAR OR ASPHALT SHINGLES.

THIS CLASSIFICATION INVOLVES PLAIN BUT GOOD CONSTRUCTION AND MATERIAL. PAINTED, IF NOT DEDUCT 5% (2 1/2% OUTSIDE, 2 1/2% INSIDE.) ADD FOR WIDE CEDAR SIDING OR GOOD DASH OR PEBBLE-DASH STUCCO, 8¢ PER SQ. FT. OF WALL AREA OVER FIR OR CEDAR SIDING, AND 10¢ OVER SPRUCE. NO ADDITION FOR CHEAP STUCCO. ADD FOR MODERN KITCHEN CUPBOARD AND MODERN KITCHEN FEATURES UP TO $12.00 PER LINEAL FT. OR 4% OF THE VALUE OF THE BUILDING, FOR CUPBOARDS.

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.0 @ 14'

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
5292	.681
8748	.592
10800	561
15552	.514
24300	.468

RATES

CUBE	1.	2.	3.	4	5
6,000	23.9	27.3			
7,000	22.8	25.8			
8,000	22.1	24.7	31.4		
9,000	21.4	23.9	29.4		
10,000	20.9	23.1	28.0		
11,000	20.4	22.4	27.0		
12,000	19.9	21.9	26.2		
13,000	19.5	21.4	25.4	[illegible]	25.8
14,000	19.2	20.9	24.7	[illegible]	25.0
15,000	18.9	20.5	24.2	[illegible]	24.3
16,000	18.6	20.2	23.7	[illegible]	23.6
17,000	18.4	19.9	23.2	[illegible]	23.0
18,000	18.2	19.6	22.8	[illegible]	22.4
19,000	18.0	19.4	22.4	[illegible]	[illegible]
20,000	17.8	19.2	22.1	16.8	21.4
21,000	17.7	19.0	21.8	16.7	20.9
22,000	17.6	18.8	21.5	16.6	20.5
23,000	17.5	18.6	21.3	[illegible]	20.1
24,000	17.4	18.5	21.1	16.2	19.8
25,000				16.1	19.5
26,000				15.9	19.2
27,000				15.8	18.9
28,000				15.6	18.7
29,000				15.5	18.5
30,000				15.4	18.3
31,000				15.3	18.1
32,000				15.2	17.9
33,000				15.1	17.7
34,000				15.0	17.6
35,000				14.9	17.4

NOTE

TO CALCULATE CUBICITY TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR, AS THE CASE MAY BE, TO CEILING OF UPPER STOREY.

"B" 1 1/2 STOREY --- DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT AND CHIMNEY. (NO FURNACE - NO PLUMBING)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, 4 PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.	
LIGHT	$ 80.00
CHIMNEY	40.00
STAIRS, LANDING	80.00
TOTAL	

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT. (PLUS FOUNDATION)			
LIGHT	$ 80.00	SMALL CUBE	$600.00)
CHIMNEY	40.00	MEDIUM CUBE	650.00) (PLUS FOUNDATION)
STAIRS, LANDING	80.00	LARGE CUBE	700.00)
PLUMBING	450.00		
TOTAL	$650.00		

UTILITIES NO. 4

LIGHT	$ 80.00
CHIMNEY	50.00
STAIRS, LANDING	80.00
TOTAL	$200.00

UTILITIES NO.

LIGHT	$ 80.00		
CHIMNEY	50.00	SMALL CUBE	$800.00
PLUMBING	450.00	MEDIUM CUBE	850.00
STAIRS, LANDING	80.00	LARGE CUBE	900.00
FURNACE	200.00		
TOTAL	$960.00		

FOUNDATION — CONCRETE.

BASEMENT — FULL CONCRETE. (IF LESS THAN 2 / 3 BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE, IF ANY.)

SUPERSTRUCTURE — FAIR TO GOOD FRAME, NARROW CEDAR OR FIR SIDING (RARELY GOOD SPRUCE) SPRUCE DIMENSIONS, 4 TO 6 ROOMS.

INTERIOR — GOOD DRY WALL OR FAIR WOOD LATH AND PLASTER, FAIR (F.G.) FIR FLOORS AND TRIM.

HEATING — STANDARD HOT AIR GRAVITY FURNACE. ONE CHIMNEY, IF TWO, ADD

ELECTRIC LIGHTING — SIMPLE MULTI-SWITCH, FAIR FIXTURES.

PLUMBING — STANDARD 4 FIXTURES, (PLAIN) IF LESS, DEDUCT.

ROOF — PITCHED OR COTTAGE, FAIR TO GOOD SHINDLES. PAINTED, IF UNPAINTED, DEDUCT 5% (2 1/2% OUTSIDE AND 2 1/2% INSIDE.)

THIS IS A PLAIN SIMPLE BUILDING OF FAIR MATERIALS AND CONSTRUCTION ONLY. ADD FOR WIDE CEDAR SIDING OR STUCCO, AS SET OUT UNDER "A 1 1/2 STOREY HEADING."

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
5292	.681
8748	.592
10800	.561
15552	514
24300	468

RATIO

FLOOR AREA X 2.35

WALL AREA x 1.0 @ 14'

RATES

CUBE	1.	2.	3	4	5
6,000	21.8	26.2	32.3		
7,000	21.0	25.0	30.3		
8,000	20.3	23.8	28.5		
9,000	19.6	22.7	27.0		
10,000	18.9	21.7	25.6		
11,000	18.3	20.9	24.5		
12,000	17.9	20.3	23.7		
13,000	17.6	19.8	23.1	[illegible]	22.9
14,000	17.3	19.4	22.5	17.9	22.0
15,000	17.0	19.0	22.0	17.4	21.2
16,000	16.7	18.6	21.5	17.1	20 [illegible]
17,000	16.5	18.3	21.0	16 [illegible]	20 [illegible]
18,000	16.3	18.0	20.6	[illegible]	19.7
19,000	16.1	17.7	20.3	16.2	19 [illegible]
20,000	15.9	17.5	20.0	16.0	[illegible]
21,000	15.8	17.3	19.7	15.8	[illegible]
22,000	15.6	17.1	19.4	15.6	[illegible]
23,000	15.5	16.9	19.1	[illegible]	[illegible]
24,000	15.4	16.7	18.9	15.2	[illegible]
25,000				15.0	[illegible]
26,000				[illegible]	[illegible]
27,000				14.6	[illegible]
28,000				14.5	16.6
29,000				14.4	16.4
30,000				14.2	[illegible]
31,000				14.1	16.0
32,000				14.0	15.8
33,000				13.9	15.7
34,000				13.8	15.5
35,000				13.7	15.4

TO CALCULATE CUBICITY TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR, AS THE CASE MAY BE, TO CEILING OF UPPER STOREY.

"C" 1 1/2 STOREY --- DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT AND CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.

LIGHT	$60.00	(PLUS FOUNDATION)
CHIMNEY	40.00	
STAIRS, LANDING	80.00	
TOTAL	$180.00	

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.

LIGHT	$ 60.00		
CHIMNEY	40.00	SMALL CUBE	$600.00)
STAIRS, LANDING	80.00	MEDIUM CUBE	$630.00) (PLUS FOUNDATION)
PLUMBING	450.00	LARGE CUBE	$660.00)
TOTAL	$630.00		

UTILITIES NO. 4

LIGHT	$60.00
CHIMNEY	40.00
STAIRS, LANDING	80.00
TOTAL	$100.00

UTILITIES NO. 5

LIGHT	$ 60.00		
CHIMNEY	40.00	SMALL CUBE	$800.00
PLUMBING	450.00	MEDIUM CUBE	$850.00
STAIRS, LANDING	80.00	LARGE CUBE	$900.00
FURNACE	200.00		
TOTAL	$830.00		

FOUNDATION	CONCRETE, BRICK OR STONE.
BASEMENT	FULL CONCRETE. (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 3 AND ADD FOR PART BASEMENT AND FURNACE, IF ANY.)
SUPERSTRUCTURE	POOR TO FAIR FRAME, GOOD SPRUCE OR POOR FIR OR CEDAR SIDING. 4 TO 6 ROOMS.
INTERIOR	FINISHED WALLBOARD OR POOR LATH AND PLASTER, FLAT GRAIN FIR FLOOR, SPRUCE SUB-FLOOR AND DIMENSIONS.
HEATING	GRAVITY HOT AIR FURNACE, ONE CHIMNEY.
ELECTRIC LIGHTING	1 SWITCH SYSTEM, PLAIN FIXTURES.
PLUMBING	STANDARD FOUR FIXTURES, (PLAIN.)
ROOF	PITCHED OR COTTAGE, POOR TO FAIR SHINGLES.
	THIS IS A BUILDING OF PLAIN AND CHEAP CONSTRUCTION, SIMILAR IN QUALITY TO THE "C" BUNGALOW."

RATIO

WALL AREA X 1.0 @ 14'
FLOOR AREA X 2.35

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
5292	.681
8748	.592
10800	.561
15552	.514

FOR " D " CLASS USE "C" (1) SUPERSTRUCTURE RATES PLUS UTILITIES IF ANY.

RATES

CUBE	1.	2.	3.	4.	5
6,000	17.0	21.0	27.4		
7,000	16.3	19.7	25.4		
8,000	15.7	18.8	23.8		
9,000	15.2	18.0	22.6		
10,000	14.7	17.3	21.5		
11,000	14.3	16.8	20.6		
12,000	14.0	16.3	19.9	15.2	20.8
13,000	13.8	15.9	19.2	14.8	19.8
14,000	13.6	15.5	18.7	14.4	19.0
15,000	13.4	15.2	18.2	14.1	18.4
16,000	13.2	14.9	17.7	13.8	17.8
17,000	13.0	14.6	17.3	13.5	17.3
18,000	12.8	14.4	17.0	13.2	16.9
19,000	12.7	14.2	16.7	13.0	16.5
20,000	12.6	14.0	16.4	12.8	16.2
21,000	12.5	13.8	16.1	12.6	15.9
22,000	12.4	13.7	15.9	12.4	15.6
23,000	12.4	13.6	15.7	12.2	15.3
24,000	12.3	13.5	15.5	12.1	15.1
25,000				11.9	14.9
26,000				11.8	14.7
27,000				11.7	14.5
28,000				11.6	14.3
29,000				11.5	14.1
30,000				11.4	14.0
31,000				11.3	13.8
32,000				11.2	13.7
33,000				11.2	13.6
34,000				11.1	13.4
35,000				11.1	13.3

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR, AS THE CASE MAY BE, TO CEILING OF UPPER STOREY.

"A" 2 STOREY DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY AND FOUR PLUMBING FIXTURES. (NO FURNACE
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE AND FIREPLACE.

UTILITIES NO. 2

Foundation @ 90¢ PER FT.

LIGHT	$120.00	(PLUS FOUNDATION)
CHIMNEY	50.00	
STAIRS, LANDING	100.00	

UTILITIES NO. 3

Foundation @ 90¢ PER FT. (PLUS FOUNDATION)

LIGHT	$120.00	SMALL CUBE	$680.00
CHIMNEY	50.00	MEDIUM CUBE	730.00
STAIRS, LANDING	100.00	LARGE CUBE	780.00 - $800.00
PLUMBING	450.00		

UTILITIES NO. 4

LIGHT	$120.00		
CHIMNEY	60.00		
STAIRS, LANDING	100.00		
TOTAL	$280.00		

UTILITIES NO. 5

LIGHT	$ 120.00		
CHIMNEY	60.00	SMALL CUBE	1080.00
FIREPLACE	160.00	MEDIUM CUBE	1140.00
PLUMBING	450.00	LARGE CUBE	1200.00 - $1300.00
STAIRS LANDING	100.00		
FURNACE	250.00		
TOTAL	$1,140.00		

FOUNDATION — CONCRETE

BASEMENT — FULL CONCRETE, (IF LESS THAN 2 / 3 BASEMENT TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — GOOD FRAME, 4 TO 10 ROOMS, NO. 1 NARROW CEDAR OR FIR SIDING.

INTERIOR — FIRST CLASS LATH AND PLASTER, NO. 1 FIR (E.G.) OR NO. 2 HARDWOOD FLOOR GOOD FIR TRIM, OLD FASHIONED CUPBOARDS AND CLOSETS.

HEATING — GRAVITY HOT AIR FURNACE, BRICK FIREPLACE AND EXTRA CHIMNEY.

ELECTRIC LIGHTING — MULTI-SWITCH SYSTEM, GOOD FIXTURES.

PLUMBING — STANDARD FOUR FIXTURES, IF LESS, DEDUCT.

ROOF — PITCHED AND SHINGLED, NO. 1 CEDAR OR ASPHALT SHINGLES.

THIS CLASSIFICATION INVOLVES PLAIN BUT GOOD CONSTRUCTION AND MATERIAL. PAINTED, IF NOT, DEDUCT 5% (2 1/2% OUTSIDE 2 1/2% FOR INSIDE.) ADD FOR WIDE CEDAR SIDING OR GOOD DASH OR PEBBLE-DASH STUCCO, 8¢ PER SQUARE FOOT OF WALL AREA OVER FIR OR CEDAR SIDING, AND 10¢ OVER SPRUCE. NO ADDITION FOR CHEAP STUCCO. ADD FOR MODERN KITCHEN CUPBOARD AND MODERN KITCHEN FEATURES UP TO $12.00 PER LINEAL FOOT.

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
8748	.681
10800	.641
15552	.581
24300	.521
32130	.489
43200	.461

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.0 @ 18'

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR AS THE CASE MAY BE, TO CEILING OF UPPER STOREY.

FOR "A PLUS" ADD UP TO 30% TO "A" RATES. FOR TWO STOREY DWELLINGS REMODELLED INTO APARTMENTS, ADD FOR EXTRA STAIRS, PLUMBING ETC.

RATES

CUBE	1.	2.	3.	4.	5.
9,000	26.4	30.4	34.5		
10,000	25.6	29.1	33.0		
11,000	24.9	28.1	31.9		
12,000	24.3	27.3	30.8	24.0	30.7
13,000	23.7	26.6	29.9	23.2	29.3
14,000	23.2	26.0	29.1	22.6	28.2
15,000	22.8	25.4	28.4	22.1	27.3
16,000	22.4	24.9	27.7	21.6	26.5
17,000	22.1	24.5	27.2	21.1	25.9
18,000	21.9	24.2	26.7	20.7	25.3
19,000	21.6	23.8	26.3	20.3	24.7
20,000	21.4	23.5	25.9	20.0	24.2
21 000	21.2	23.2	25.5	19.7	23.7
22,000	21.0	22.9	25.1	19.4	23.3
23,000	20.9	22.6	24.8	19.2	22.9
24,000	20.7	22.3	24.5	19.0	22.5
25,000	20.5	22.1	24.2	18.8	22.2
26,000	20.4	21.9	23.9	18.6	21.9
27,000	20.2	21.7	23.6	18.4	21.6
28,000	20.1	21.6	23.3	18.3	21.3
29,000	20.0	21.4	23.1	18.1	21.0
30,000	19.8	21.2	22.8	18.0	20.8
31,000	19.7	21.1	22.6	17.8	20.6
32,000	19.6	20.9	22.4	17.7	20.4
33,000	19.5	20.8	22.2	17.5	20.2
34,000	19.3	20.6	22.0	17.4	20.0
35,000	19.2	20.5	21.8	17.2	19.8
36,000	19.1	20.3	21.6	17.1	19.6
37,000	19.0	20.2	21.5	17.0	19.4
38,000	18.9	20.1	21.3	16.9	19.3
39,000	18.8	20.0	21.2	16.7	19.1
40,000	18.7	19.8	21.1	16.6	19.0
41,000	18.6	19.7	20.9	16.5	18.8
42,000	18.6	19.6	20.8	16.4	18.7
43,000	18.5	19.5	20.7	16.3	18.5
44,000				16.2	18.4
45,000				16.1	18.3
46,000				16.0	18.1
47,000				16.0	18.0
48,000				15.9	17.9
49,000				15.8	17.8
50,000				15.7	17.7
55,000				15.4	17.2
60,000				15.1	16.9
61,000				15.0	16.7
62,000				15.0	16.7

"B" 2 STOREY DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY & FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY. (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 90¢ PER FT.	
LIGHT	$ 90.00 (PLUS FOUNDATION)
CHIMNEY	50.00
STAIRS, LANDING	100.00

UTILITIES NO. 3

FOUNDATION @ 90¢ PER FT.	
LIGHT	$ 90.00
CHIMNEY	50.00
STAIRS, LANDING	100.00
PLUMBING	450.00
TOTAL	$690.00

SMALL CUBE	$650.00)
MEDIUM CUBE	690.00) (PLUS
LARGE CUBE	730.00 - $770.00) FOUNDATION)

UTILITIES NO. 4

LIGHT	$ 90.00
CHIMNEY	60.00
STAIRS, LANDING	100.00
TOTAL	$250.00

UTILITIES NO. 5

LIGHT	$ 90.00
CHIMNEY	60.00
PLUMBING	450.00
STAIRS, LANDING	100.00
FURNACE	250.00
TOTAL	$950.00

SMALL CUBE	$850.00 - $900.00
MEDIUM CUBE	950.00
LARGE CUBE	1000.00 - $1050.00

FOUNDATION — CONCRETE, STONE.

BASEMENT — FULL CONCRETE. (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT IF ANY.)

SUPERSTRUCTURE — FAIR TO GOOD FRAME, NARROW CEDAR OR FIR SIDING (RARELY GOOD SPRUCE) SPRUCE DIMENSIONS, 4 TO 10 ROOMS.

INTERIOR — GOOD DRY WALL OR FAIR WOOD LATH AND PLASTER, FAIR (E.G.) FIR FLOORS AND TRIM.

HEATING — STANDARD HOT AIR GRAVITY FURNACE, ONE CHIMNEY, IF TWO ADD.

ELECTRIC LIGHTING — SIMPLE MULTI-SWITCH, FAIR FIXTURES.

PLUMBING — STANDARD FOUR FIXTURES, (PLAIN) IF LESS, DEDUCT.

ROOF — PITCHED OR COTTAGE, FAIR TO GOOD SHINGLES PAINTED, IF UNPAINTED, DEDUCT 5%, 2 1/2% OUTSIDE, 2 1/2% INSIDE.

THIS IS A PLAIN SIMPLE BUILDING OF FAIR MATERIALS AND CONSTRUCTION ONLY. ADD FOR WIDE CEDAR SIDING OR STUCCO, AS SET OUT UNDER "A 2 STOREY HEADING."

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.0 @ 18'

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
8748	.681
10800	.641
15552	.581
24300	.521
32130	.489
43200	.461

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR AS THE CASE MAY BE, TO CEILING OF UPPER STOREY.

RATES

CUBE	1.	2.	3.	4.	5.
9,000	23.6	27.1	30.6		
10,000	22.9	26.1	29.2		
11,000	22.3	25.3	28.2		
12,000	21.8	24.6	27.3	21.5	26.7
13,000	21.3	23.9	26.5	21.0	25.8
14,000	20.8	23.3	25.8	20.5	25.0
15,000	20.5	22.7	25.1	20.0	24.3
16,000	20.2	22.3	24.5	19.6	23.7
17,000	19.9	21.9	24.0	19.2	23.1
18,000	19.7	21.6	23.6	18.8	22.6
19,000	19.5	21.3	23.2	18.5	22.1
20,000	19.3	21.0	22.8	18.2	21.7
21,000	19.1	20.7	22.5	17.9	21.4
22,000	18.9	20.5	22.2	17.6	20.9
23,000	18.7	20.3	21.9	17.4	20.6
24,000	18.5	20.0	21.6	17.2	20.1
25,000	18.4	19.8	21.4	17.0	[illegible]
26,000	18.2	19.6	21.2	16.9	[illegible]
27,000	18.1	19.4	21.0	16.7	19.2
28,000	17.9	19.2	20.8	16.6	19.0
29,000	17.8	19.1	20.7	16.4	18.7
30,000	17.7	18.9	20.5	16.3	18.4
32,000	17.5	18.6	20.2	16.0	[illegible]
34,000	17.3	18.3	19.9	15.7	17.9
36,000	17.1	18.1	19.5	15.5	[illegible]
38,000	16.9	17.8	19.2	15.3	[illegible]
40,000	16.7	17.6	18.9	[illegible]	[illegible]
42,000	16.6	17.5	18.6	[illegible]	[illegible]
44,000	[illegible]			14.7	16.4
46,000	[illegible]			14.6	16.2
48,000	[illegible]			14.5	16.0
50,000	[illegible]			14.4	15.7
52,000	[illegible]			14.2	15.7
54,000	[illegible]			14.1	[illegible]
56,000	[illegible]			14.0	15.4
58,000	[illegible]			13.8	15.2
60,000	[illegible]			13.7	15.1
62,000	[illegible]			13.6	14.9

"C" 2 STOREY DWELLINGS

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT, CHIMNEY AND FOUR PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, (NO FURNACE - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, CHIMNEY, FOUR PLUMBING FIXTURES, FURNACE.

UTILITIES NO. 2

FOUNDATION @ 90¢ PER FT.	
LIGHT	$ 60.00
CHIMNEY	40.00
STAIRS, LANDING.	80.00

UTILITIES NO. 3

FOUNDATION @ 90¢ PER FT.			
LIGHT	$ 60.00		
CHIMNEY	40.00	SMALL CUBE	$600.00
STAIRS, LANDING	80.00	MEDIUM CUBE	630.00
PLUMBING	450.00	LARGE CUBE	660.00 - $690.00
TOTAL	$630.00		

UTILITIES NO. 4

LIGHT	$ 60.00
CHIMNEY	50.00
STAIRS, LANDING	80.00
TOTAL	$190.00

UTILITIES NO. 5

LIGHT	$ 60.00		
CHIMNEY	50.00	SMALL CUBE	$ 840.00
PLUMBING	450.00	MEDIUM CUBE	890.00
STAIRS, LANDING	80.00	LARGE CUBE	940.00 - $1020.00
FURNACE	250.00		
TOTAL	$890.00		

FOUNDATION — CONCRETE, BRICK OR STONE.

BASEMENT — FULL CONCRETE. (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — POOR TO FAIR FRAME, GOOD SPRUCE OR POOR FIR OR CEDAR SIDING. FOUR TO TEN ROOMS.

INTERIOR — FINISHED WALLBOARD OR POOR LATH AND PLASTER, FLAT GRAIN, FIR FLOOR, SPRUCE SUB-FLOOR AND DIMENSIONS.

HEATING — GRAVITY HOT AIR FURNACE, ONE CHIMNEY.

ELECTRIC LIGHTING — 1 SWITCH SYSTEM, PLAIN FIXTURES.

PLUMBING — STANDARD FOUR FIXTURES, PLAIN.

ROOF — PITCHED OR COTTAGE, POOR TO FAIR SHINGLES. PAINTED, IF UNPAINTED, DEDUCT 5%, (2 1/2% OUTSIDE AND 2 1/2% INSIDE.)

RATIO — THIS IS A BUILDING OF PLAIN AND CHEAP CONSTRUCTION, SIMILAR IN QUALITY TO OTHER "C" CLASS BUILDINGS.

FLOOR AREA X 2.35
WALL AREA X 1.0 @ 18'

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
8748	.681
10800	.641
15552	.581
24300	.521
32130	.489
43200	.461

NOTE

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION OR BASEMENT FLOOR, AS THE CASE MAY BE TO CEILING OF UPPER STOREY.

RATES

CUBE	1.	2.	3.	4.	5.
9,000	20.5	22.3	27.8		
10,000	19.5	21.6	26.8		
11,000	19.0	21.0	25.8		
12,000	18.6	20.5	24.9	18.5	23.9
13,000	18.2	20.0	24.1	18.1	23.1
14,000	17.9	19.6	23.4	17.7	22.4
15,000	17.6	19.2	22.7	17.3	21.7
16,000	17.3	18.9	22.1	16.9	21.1
17,000	17.0	18.6	21.6	16.6	20.5
18,000	16.8	18.3	21.1	16.3	20.0
19,000	16.6	18.0	20.7	16.0	19.5
20,000	16.4	17.7	20.3	15.7	19.1
21,000	16.2	17.4	19.9	15.5	18.7
22,000	16.0	17.2	19.5	15.3	18.3
23,000	15.8	17.0	19.2	15.1	18.0
24,000	15.6	16.8	18.9	14.9	17.7
25,000	15.4	16.6	18.6	14.7	17.4
26,000	15.3	16.4	18.3	14.5	17.1
27,000	15.2	16.2	18.1	14.3	16.9
28,000	15.1	16.0	17.9	14.1	16.7
29,000	15.0	15.9	17.7	14.0	16.5
30,000	14.9	15.8	17.5	13.9	16.3
32,000	14.7	15.6	17.1	13.7	15.9
34,000	14.5	15.4	16.8	13.5	15.6
36,000	14.3	15.2	16.5	13.3	15.3
38,000	14.1	15.0	16.2	13.1	15.0
40,000	14.0	14.8	16.0	12.9	14.8
42,000	13.9	14.6	15.8	12.8	14.6
44,000	13.8	14.5	15.7	12.7	14.4
46,000				12.6	14.2
48,000				12.5	14.0
50,000				12.4	13.9
52,000				12.3	13.8
54,000				12.2	13.7
56,000				12.1	13.6
58,000				12.0	13.5
60,000				11.9	13.4
62,000				11.8	13.3

"A PLUS" APARTMENT BUILDINGS -----(4 - 12 SUITES) BASEMENT (WITH FURNACE ROOM & UTILITIES) AND GROUND FLOOR

1. SUPERSTRUCTURE ONLY.

5. SUPERSTRUCTURE PLUS UTILITIES NO. 5

UTILITIES NO. 5

CHIMNEY	$ 100.00	
STAIRS	150.00	
LIGHTING	100.00	PLUS $100.00 PER SUITE.
PLUMBING	100.00	" $350.00 " "
HEATING (STEAM)	1500.00	" $ 50.00 " "
TOTAL	$1950.00	" $500.00 " "

VERY SMALL CUBE	$3900.00	INCLUDING SUITE UTILITIES.
SMALL CUBE	$4500.00	" " "
MEDIUM CUBE	$5500.00	" " "
LARGE CUBE	$6500.00	" " "
VERY LARGE CUBE	$7500.00	" " "

FOUNDATION	CONCRETE
BASEMENT	FULL CONCRETE WITH BEARING WALL PARTITIONS. FURNACE ROOM AND FINISHED SUITES.
SUPERSTRUCTURE	GOOD TO EXCELLENT FRAME.
INTERIOR	GYPROCK AND PUTTY COAT PLASTER, NO. 1 HARDWOOD OR NO. 1 LINO OR TILE. FIRST CLASS FIR TRIM DOORS ETC. MODERN CUPBOARDS AND CLOSETS.
HEATING	MODERN STEAM.
LIGHTING	MODERN MULTI-SWITCH, GOOD TO EXCELLENT FIXTURES.
PLUMBING	FULL MODERN FOR EACH SUITE
ROOF	FLAT BONDED TAR AND GRAVEL.

RATIO:
FLOOR AREA 2.35 PERPENDICULAR HEIGHT 18'
WALL AREA 1.00

(50)

CUBE	FACTORS	SUPERSTRUCTURE	SUPERSTRUCTURE PLUS UTILITIES NO. 5
24,300	.521	26.1	42.1
32,130	.489	24.5	38.5
43,200	.461	23.1	35.8
67,500	.429	21.5	34.1
97,200	.401	20.1	27.8

RATES

CUBE	1	5
30,000	25.0	39.3
32,000	24.6	38.6
34,000	24.3	38.0
36,000	24.0	37.5
38,000	23.7	37.0
40,000	23.4	36.5
42,000	23.1	36.0
44,000	22.9	35.5
46,000	22.7	35.2
48,000	22.5	34.6
50,000	22.3	34.2
52,000	22.1	33.8
54,000	22.0	33.4
56,000	21.9	33.0
58,000	21.8	32.7
60,000	21.7	32.4
65,000	21.5	31.7
70,000	21.3	31.0
75,000	21.0	30.3
80,000	20.8	29.6
85,000	20.6	29.0
90,000	20.4	28.5
95,000	20.2	28.0
100,000	20.0	27.6
110,000	19.6	27.2
120,000	19.3	26.7
130,000	19.0	26.4

FOR TWO STOREY AND BASEMENT WITH SUITES,

ADD 10% TO ABOVE RATES

FIRST CLASS MODERN BUILDING,

SIMILAR IN QUALITY TO "A PLUS"

BUNGALOW AND "A PLUS" HOTELS.

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM BASEMENT FLOOR TO GROUND FLOOR CEILING PLUS TWO FEET.

"A" APARTMENT BUILDINGS (4 TO 10 SUITES)
BASEMENT (FURNACE ROOM AND SUITES) AND GROUND FLOOR

1. SUPERSTRUCTURE ONLY.
5. SUPERSTRUCTURE PLUS NO. 5 UTILITIES.

UTILITIES NO. 5

CHIMNEY	$ 100.00	
STAIRS	100.00	
LIGHTING	75.00	PLUS $ 75.00 PER SUITE.
PLUMBING	100.00	" $350.00 " "
HEATING (FORCED AIR)	700.00	" $ 25.00 "
TOTAL	$1075.00	" $450.00 " "

VERY SMALL CUBE	$2000.00	INCLUDING SUITE UTILITIES.
SMALL CUBE	$2500.00	" " "
MEDIUM CUBE	$3300.00	" " "
LARGE CUBE	$4500.00	" " "
VERY LARGE CUBE	$6000.00	" " "

FOUNDATION	CONCRETE.
BASEMENT	FULL CONCRETE WITH FURNACE ROOM AND SUITES.
SUPERSTRUCTURE	FAIR TO GOOD FRAME.
INTERIOR	FAIR TO GOOD LATH AND PLASTER OR GOOD DRY WALL, NO. 2 HARDWOOD OR NO. 1 FIR OR LINO FLOORS, FIR TRIM. PLAIN CUPBOARDS ETC.
HEATING	FORCED AIR.
ELECTRIC LIGHTING	MULTI-SWITCH - PLAIN FIXTURES.
PLUMBING	STANDARD FOUR FIXTURES PER SUITE.
ROOF	FLAT, BONDED TAR AND GRAVEL.

CUBE	FACTORS	SUPERSTRUCTURE	SUPERSTRUCTURE PLUS UTILITIES NO. 5
24,300	.521	20.8	29.0
32,130	.489	19.6	27.4
43,200	.461	18.4	26.0
67,500	.429	17.2	23.9
97,200	.401	16.1	22.3

FAIR TO GOOD BUILDING, SIMILAR IN QUALITY TO "A" DWELLINGS, STORES AND HOTELS.

RATIO

FLOOR AREA 2.35 - PERPENDICULAR HEIGHT 18'

WALL AREA 1.00

RATES

CUBE	1.	5.
30,000	19.9	27.7
32,000	19.5	27.4
34,000	19.2	27.1
36,000	19.0	26.8
38,000	18.8	26.5
40,000	18.6	26.3
42,000	18.4	26.0
44,000	18.2	25.8
46,000	18.1	25.6
48,000	17.9	25.4
50,000	17.8	25.2
52,000	17.7	25.0
54,000	17.6	24.8
56,000	17.5	24.6
58,000	17.4	24.4
60,000	17.3	24.3
65,000	17.1	24.0
70,000	16.9	23.7
75,000	16.7	23.4
80,000	16.5	23.1
85,000	16.4	22.8
90,000	16.3	22.6
95,000	16.2	22.4
100,000	16.1	22.2
110,000	15.9	21.7
120,000	15.7	21.2
130,000	15.5	20.7

FOR TWO STOREY AND BASEMENT WITH SUITES, ADD 10% TO ABOVE RATES

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM BASEMENT FLOOR TO GROUND FLOOR CEILING PLUS TWO FEET.

"B" APARTMENT BUILDINGS (4 TO 10 SUITES)
BASEMENT (FURNACE ROOM AND SUITES) AND GROUND FLOOR.

1. SUPERSTRUCTURE ONLY.
5. SUPERSTRUCTURE PLUS UTILITIES NO. 5

UTILITIES NO. 5

CHIMNEY	$ 60.00	
STAIRS	80.00	
LIGHTING	60.00	PLUS $ 60.00 PER SUITE.
PLUMBING	100.00	" $350.00 " "
HEATING (GRAVITY HOT AIR)	300.00	" PLUS $25.00 PER SUITE.
TOTAL	$650.00	PLUS $435.00 PER SUITE.

VERY SMALL CUBE	$1500.00	INCLUDING SUITE UTILITIES.
SMALL CUBE	$1930.00	" " "
MEDIUM CUBE	$2500.00	" " "
LARGE CUBE	$3500.00	" " "
VERY LARGE CUBE	$4800.00	" " "

RATIO

FLOOR AREA 2.35 PERPENDICULAR HEIGHT 18'
WALL AREA 1.00

FOR TWO STOREY AND BASEMENT WITH SUITES,

ADD 10% TO RATES.

POOR TO FAIR BUILDING, SIMILAR IN QUALITY TO "B" DWELLINGS,

STORES AND HOTELS.

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM BASEMENT FLOOR TO GROUND FLOOR CEILING PLUS TWO FEET.

CUBE	FACTORS	SUPERSTRUCTURE	SUPERSTRUCTURE PLUS UTILITIES NO. 5
24,300	.521	18.8	25.0
32,130	.489	17.6	23.6
43,200	.461	16.6	22.4
67,500	.429	15.4	20.6
97,200	.401	14.4	19.3

RATES

CUBE	1.	5
24,000	18.8	25.1
26,000	18.4	24.7
28,000	18.1	24.3
30,000	17.8	23.9
32,000	17.6	23.6
34,000	17.4	23.3
36,000	17.2	23.1
38,000	17.0	22.9
40,000	16.8	22.7
42,000	16.6	22.5
44,000	16.5	22.3
46,000	16.4	22.1
48,000	16.3	22.0
50,000	16.2	21.8
52,000	16.1	21.6
54,000	16.0	21.4
56,000	15.	21.2
58,000	15.8	21.1
60,000	15.7	21.0
62,000	15.6	20.9
64,000	15.5	20.8
66,000	15.4	20.7
68,000	15.4	20.6
70,000	15.3	20.5
75,000	15.1	20.2
80,000	14.9	19.9
85,000	14.7	19.7
90,000	14.5	19.5
95,000	14.3	19.3
100,000	14.1	19.1
110,000	13.8	18.6
120,000	13.4	18.1
130,000	13.0	17.6

"A+" TWO STOREY HOTELS

1. SUPERSTRUCTURE ONLY.
3. SUPERSTRUCTURE PLUS UTILITIES NO. 5 (INCLUDING FOUNDATION.)
4. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 4
5. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 5

UTILITIES NO. 4

CHIMNEY	$ 100.00
STAIRS	150.00
LIGHTING	300.00
PLUMBING	2500.00
HEATING	2000.00
TOTAL	$ 5050.00

UTILITIES NO. 5

CHIMNEY	$ 100.00	
STAIRS	150.00	
LIGHTING	300.00	PLUS $50.00 PER ROOM.
PLUMBING	2500.00	" " " "
HEATING	2000.00	" " " "
TOTAL	$ 5050.00	" $150.00 " "

SMALL CUBE	$4200.00 - $4500 00	PLUS $1800 00	FOR ROOM UTILITIES.
MEDIUM CUBE	$5000.00 - $5500.00	" $2250.00 - $3000.00	" " "
LARGE CUBE	$6000.00 $6500.00	" $4500.00 - $6000.00	" " "

FOUNDATION — CONCRETE.

BASEMENT — FULL CONCRETE, (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT.)

SUPERSTRUCTURE — EXCELLENT FRAME AND STUCCO.

INTERIOR — GYPROCK AND PUTTY-COAT PLASTER, GOOD HARDWOOD GROUND FLOORS, STANDARD ROTUNDA AND OFFICE, KITCHEN, DINING ROOM OR CAFE, AND BEER ROOM. UPSTAIRS ROOMS AND HALLS.

HEATING — MODERN STEAM.

LIGHTING — MODERN: FLUORESCENT AND/OR RECESSED INCANDESCENT.

PLUMBING — STANDARD KITCHEN AND BEER ROOM FIXTURES. TWO TOILETS AND LARGE BATTERY OF URINALS. TWO BATHS WITH BASINS IN EACH ROOM.

ROOF — FLAT - TAR AND GRAVEL.

NOTE: FOR THREE STOREY HOTELS USE TWO STOREY RATES PLUS 15%.

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.00 @ 21'

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
36,750	.473
50,400	.443
78,750	.401
113,400	.376
151,200	.364

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES PLUS THREE FEET.

THIS IS A FIRST CLASS MODERN BUILDING WITH THE USUAL MODERN APPOINTMENTS, FINISH AND UTILITIES, DISTINCTLY BETTER IN ALL RESPECTS THAN THE "A" CLASS.
ADD FOR EXTRA PLUMBING AND PRIVATE BATHS, FOR FINISHED ROOMS IN BASEMENT.

RATES

CUBE	1.	3.	4.	5
36,000	30.9	48.0		
38,000	30.5	47.1		
40,000	30.2	46.2		
42,000	29.9	45.4		
44,000	29.6	44.6		
46,000	29.3	43.8		
48,000	29.0	43.0		
50,000	28.8	42.3	32.9	36.4
52,000	28.6	41.6	32.5	35.9
54,000	28.3	41.0	32.1	35.5
56,000	28.1	40.5	31.7	35.1
58,000	27.9	40.0	31.3	34.7
60,000	27.7	39.5	31.0	34.3
62,000	27.5	39.1	30.6	33.9
64,000	27.3	38.7	30.3	33.6
66,000	27.1	38.3	30.0	33.3
68,000	26.9	37.9	29.7	32.9
70,000	26.8	37.5	29.5	32.6
75,000	26.4	36.8	28.8	31.8
80,000	26.0	36.1	28.3	31.1
85,000	25.7	35.4	27.7	30.6
90,000	25.4	34.8	27.2	29.9
95,000	25.1	34.3	26.7	29.4
100,000	24.9	33.8	26.3	29.0
110,000	24.5	33.3	25.5	28.2
120,000	4.2	32.8	24.9	27.5
130,000	24.0	32.	24.4	2 .0
140,000	23.8	32.1	23.9	26.6
150,000	23.7	31.8	23.5	2 .2
160,000			23.1	2 .9
170,000			22.8	2 .6
180,000			22.5	25.3
190,000			22.3	25.1
200,000			22.1	24.9

"A" TWO STOREY HOTELS

1. SUPERSTRUCTURE ONLY.
3. SUPERSTRUCTURE PLUS UTILITIES NO. 5 (INCLUDING FOUNDATION)
4. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 4
5. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 5

UTILITIES NO. 4

CHIMNEY	$ 100.00
STAIRS	120.00
LIGHTS	200.00
PLUMBING	2000.00
HEATING	1500.00
TOTAL	$3920.00

UTILITIES NO. 5

CHIMNEY	$ 100.00	
STAIRS	120.00	
LIGHTS	200.00	PLUS $40.00 PER ROOM
PLUMBING	2000.00	" $30.00 " "
HEATING	1500.00	" $40.00 " "
TOTAL	$3020.00	" $110.00 " "

SMALL CUBE	$3000.00	PLUS $3100.00 TO $4520.00 FOR ROOM UTILITIES.
MEDIUM CUBE	$4000.00	" $5150.00 " $6200.00 " " "
LARGE CUBE	$5000.00	" $7800.00 " $9400.00 " " "

FOUNDATION — CONCRETE

BASEMENT — FULL CONCRETE. (IF LESS THAN 2/3 BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT.)

SUPERSTRUCTURE — GOOD FRAME - SIDING (ADD FOR STUCCO.)

INTERIOR — FIR TRIM, HARDWOOD OR GOOD LINO FLOORS, WALLS PLASTERED, PAINTED. GROUND FLOOR, ROTUNDA & OFFICE, KITCHEN & DINING-ROOM OR COFFEE SHOP, BEER ROOM. UPSTAIRS, ROOMS AND HALLS.

HEATING — STEAM.

ELECTRIC LIGHTING — MULTI-SWITCH. MODERN FIXTURES.

PLUMBING — STANDARD KITCHEN AND BEER ROOM FIXTURES, TWO PUBLIC BATHS, BASINS IN EACH ROOM & 3 TO 4 ROOMS WITH PRIVATE BATH.

ROOF — FLAT, ASPHALT AND GRAVEL.

FAIR TO GOOD OLD TYPE - POOR TO FAIR MODERN.

NOTE:

IN THE VERY LARGE BASEMENTS, ROOMS OR AT LEAST PARTITIONS OF SOME SORT WILL USUALLY BE ENCOUNTERED. THESE SHOULD BE ADDED FOR. DEDUCT FOR HOT AIR HEATING OR LACK OF PLUMBING.

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
28,350	.501
36,750	.473
50,400	.443
78,750	.401
113,400	.376
151,200	.364

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.00 @ 21'

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES PLUS THREE FEET.

CUBE	1.	3.	4	5
25,000	25.7	40.6		
26,000	25.5	40.4		
28,000	25.1	39.4		
30,000	24.7	38.5		
32,000	24.3	37.6		
34,000	24.0	36.8		
36,000	23.7	36.1		
38,000	23.4	35.4	29.4	31.0
40,000	23.1	34.8		30.5
42,000	22.9	34.2		30.1
44,000	22.7	33.7	27.1	29.7
46,000	22.5	33.2		29.3
48,000	22.3	32.7	26.4	29.0
50,000	22.1	32.3		28.6
52,000	21.9	31.9	25.7	28.3
54,000	21.7	31.5	25.4	27.9
56,000	21.5	31.1	25.1	27.6
58,000	21.3	30.8	24.8	27.3
60,000	21.2	30.5	24.5	27.0
62,000	21.0	30.2	24.2	26.7
64,000	20.9	29.9	24.0	26.4
66,000	20.8	29.6	23.7	26.1
68,000	20.6	29.3	23.5	9
70,000	20.5	29.0	23.2	25.6
75,000	20.2	28.3	22.7	25.0
80,000	19.9	27.7	22.2	24.5
85,000	19.7	27.2	21.8	24.0
90,000	19.5	26.7	21.4	23.6
95,000	19.3	26.3	21.0	23.2
100,000	19.2	25.9	20.7	22.8
110,000	18.9	25.4	20.1	22.2
120,000	18.7	25.0	19.7	21.8
130,000	18.5	24.7	19.3	21.4
140,000	18.3	24.5	19.0	21.1
150,000	18.2	24.4	18.7	20.8
160,000	18.1	24.3	18.4	20.5
170,000	17.9	24.2	18.2	20.3
180,000	17.8	24.1	18.0	20.1
190,000	17.7	24.1	17.8	19.9
200,000	17.6	24.0	17.6	19.7

"B" TWO STOREY HOTELS

1. SUPERSTRUCTURE ONLY.

3. SUPERSTRUCTURE PLUS UTILITIES NO. 5 (INCLUDING FOUNDATION.)

4. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 4

5. SUPERSTRUCTURE AND BASEMENT PLUS UTILITIES NO. 5

UTILITIES NO. 4

CHIMNEY	$ 60.00
LIGHTS	160.00
STAIRS	100.00
PLUMBING	800.00
HEATING (FORCED AIR)	1200.00
TOTAL	$2320.00

UTILITIES NO. 5

CHIMNEY	$ 60.00	
LIGHTS	160.00	PLUS $30.00 PER ROOM
STAIRS	100.00	
PLUMBING	800.00	" $30.00 " "
HEATING (FORCED AIR)	1200.00	" $30.00 " "
TOTAL	$2320.00	" $90.00 " "

SMALL CUBE $2000.00 PLUS $900.00 TO $1080.00 FOR ROOM UTILITIES.
MEDIUM CUBE $2400.00 " $1350.00 " $1800.00 " " "
LARGE CUBE $3000.00 " $2650.00 " $3600.00 " " "

FOUNDATION — CONCRETE

BASEMENT — FULL CONCRETE. (IF LESS THAN 2/3 BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT.

SUPERSTRUCTURE — FAIR FRAME, EXTERIOR SIDING.

INTERIOR — (PLAIN) PLASTERED, FIR TRIM AND FLOORS (OR LINO). GROUND FLOOR, OFFICE AND ROTUNDA, KITCHEN AND DINING-ROOM OR COFFEE SHOP, BEER ROOM, UPSTAIRS, ROOMS AND HALLS.

HEATING — FORCED AIR

PLUMBING — KITCHEN, BOWL AND SINK, BAR FIXTURES LAVATORY, ONE GENERAL BATH-ROOM. WASH BOWLS IN ROOMS & 2 TO 3 ROOMS WITH PRIVATE BATH.

ELECTRIC LIGHT — MULTI-SWITCH, PLAIN FIXTURES.

ROOF — FLAT, TAR AND GRAVEL.

ADD FOR STEAM HEAT $800.00 TO $1200.00. ADD FOR STUCCO, EXTRA PLUMBING AND EXTRA BEDROOMS ON GROUND FLOOR, FOR FINISHED ROOMS IN BASEMENT ACCORDING TO SIZE AND NUMBER.

SUPERSTRUCTURE FACTORS	
CUBE	FACTOR
28,350	.501
36,750	.473
50,400	.443
78,750	.401
113,400	.376
151,200	.364
252,200	.340

RATIO

FLOOR AREA X 2.35

WALL AREA X 1.00 @ 21'

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES, PLUS THREE FEET. FOR "C" CLASS, TAKE "B" SUPERSTRUCTURE (1) RATES PLUS WHATEVER UTILITIES ARE PRESENT.

RATES

CUBE	1.	3.	4.	5
25,000	21.3	32.2		
26,000	21.1	31.8		
28,000	20.8	31.0		
30,000	20.5	30.3		
32,000	20.3	29.7		
34,000	20.0	29.1		
36,000	19.8	28.6	23.2	25.6
38,000	19.5	28.1	22.8	25.1
40,000	19.3	27.6	22.4	24.6
42,000	19.1	27.2	22.0	24.2
44,000	18.9	26.8	21.7	23.9
46,000	18.7	26.4	21.4	23.5
48,000	18.6	26.0	21.	23.2
50,000	18.4	25.7	20.	22.9
52,000	18.2	25.4	2.	22.7
54,000	18.1	25.1	20.3	22.4
56,000	17.9	24.8	20.1	22.2
58,000	17.8	24.5	19.	22.
60,000	17.7	24.2	19.	21.7
62,000	17.5	23.9	19.4	21.5
64,000	17.4	23.7	19.2	21.3
66,000	17.3	23.5	19.1	21.1
68,000	17.2	23.3	18.	20.9
70,000	17.1	23.1	18.	20.7
75,000	16.8	22.6	18.	20.2
80,000	16.6	22.1	18.0	19.8
85,000	16.4	21.6	17.	19.5
90,000	16.2	21.2	17.4	19.1
95,000	16.1	20.8	17.1	18.8
100,000	16.0	20.4	16.	18.5
110,000	15.7	20.0	16.4	18.1
120,000	15.5	19.9	16.0	17.7
130,000	15.3	19.8	15.7	17.4
140,000	15.2	19.7	15.4	17.1
150,000	15.1	19.6	15.2	16.8
160,000	15.0	19.5	14.9	16.6
170,000			14.7	16.4
180,000			14.5	16.2
190,000			14.4	16.1
200,000			14.3	16.0
210,000			14.2	15.9

"A" STORE BUILDINGS - FRAME ONE STOREY

1 SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHTS & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHTS, CHIMNEY & 2 PLUMBING FIXTURES.
4 SUPERSTRUCTURE PLUS BASEMENT, LIGHT & CHIMNEY, (NO HEATING - NO PLUMBING.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHT, CHIMNEY, PLUMBING & HEATING.

UTILITIES NO. 2

FOUNDATION	@ 80¢ PER FOOT.
LIGHT	$150.00
CHIMNEY	$ 40.00

UTILITIES NO. 3.

FOUNDATION	@ 80¢ PER FOOT.		
LIGHT	$150.00	SMALL CUBE	$410.00 - $450.00
CHIMNEY	40.00	MEDIUM CUBE	490.00
PLUMBING	300.00	LARGE CUBE	540.00 - $590.00

UTILITIES NO. 4

LIGHT	$150 00
CHIMNEY	50.00
TOTAL	$200.00

UTILITIES NO. 5

LIGHT	$ 150.00		
CHIMNEY	50 00	SMALL CUBE	$1500.00 - $1600.00
PLUMBING	300 00	MEDIUM CUBE	1700.00 - 1800.00
HEATING	1200 00	LARGE CUBE	1900.00 - 2000.00
TOTAL	$1700.00		

FOUNDATION	CONCRETE.
BASEMENT	FULL CONCRETE. (IF LESS THAN 2/3 BASEMENT TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)
SUPERSTRUCTURE	FRAME 1 STOREY, 12' CEILING.
STORE FRONT	PLATE GLASS & ORDINARY ORNAMENTATION.
INTERIOR	PLASTERED, SOFTWOOD TRIM & NO. 2 HARDWOOD, NO. 1 FIR OR LINO FLOORS.
HEATING	STEAM OR HOT WATER, SINGLE PIPE SYSTEM.
ELECTRIC LIGHTING	WINDOW & STORE LIGHTING IN KEEPING WITH CLASS.
PLUMBING	TWO ORDINARY FIXTURES. (BASIN & TOILET)
ROOF	FLAT, BUILT-UP DECK, ASPHALT & GRAVEL.

GOOD TO EXCELLENT PLAIN FRAME CONSTRUCTION. NORMAL PLATE GLASS FRONT. ADD FOR PLATE GLASS ON SIDES FOR STEEL BEAM SUPPORT, FOR FINISHED ROOMS IN BASEMENT AND FOR STUCCO EXTERIOR. THESE RATES WILL ALSO APPLY TO CONCRETE BLOCK OR CLAY TILE CONSTRUCTION IF PROPERLY FINISHED.

RATIO	FLOOR AREA X 1.70 WALL AREA X 1.00 @ 14'

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
6 804	.674
8 400	.634
12 096	.572
18 900	.511
33,600	.450
52,500	.414
75 600	.389
100,800	.377
168,000	.348

NOTE

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT PLUS TWO FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND SUPERSTRUCTURE PLUS TWO FEET.

FOR " A PLUS" ADD UP TO 30% TO " A " RATES.

RATES

CUBE	1.	2.	3.	4.	5.
80,000	13.1	13.6	14.1	11.4	13.4
90,000	12.9	13.4	13.9	11.1	12.9
100,000	12.8	13.3	13.7	10.9	12.5
150,000	12.1	12.5	12.7	10.3	11.5
175,000				10.1	11.2
200,000				9.9	10.9
225,000				9.7	10.6
250,000				9.5	10.3

RATES

CUBE	1.	2.	3	4.	5
7,000	22.4	26.2	29.4		
8,000	21.6	24.5	27 2		
9,000	20.9	23.5	26.1		
10,000	20 2	22.7	25.2		
11,000	19.7	22.1	24 4	19.4	31.1
12,000	19.2	21.6	23.8	18.8	29.4
13,000	18.8	21.1	23.2	18.2	28 3
14,000	18.5	20.6	22.6	[illegible]	27 3
15,000	18.2	20.2	22 1	[illegible]	26.4
16,000	17.9	19.8	21 6	17 0	25.6
17,000	17.6	19.4	21 1	16 7	24 8
18,000	17.4	19.1	20.7	16 4	24.1
19,000	17.2	18.9	20.3	[illegible]	23 5
20,000	17.0	18 5	20 0	15.8	22.9
21,000	16.8	18.3	[illegible]	[illegible]	22 3
22,000	16.6	18.1	19 4	15.4	21 8
23,000	16.4	17.9	[illegible]	15 2	21.3
24,000	16.2	17.7	18.9	15 0	20 9
25,000	16.1	17.5	18.7	14.8	20.5
26,000	15.9	17.3	18 5	14.7	20.1
27,000	15.8	17.1	18 3	14 5	19.7
28,000	15.7	16.9	18.1	[illegible]	19.4
29,000	15.5	16.8	17.9	[illegible]	19.0
30,000	15.4	16.6	17.7	[illegible]	18.7
31,000	15.3	16.4	17.5	13 9	18 4
32,000	15.2	16.3	17.3	13 8	18.1
33,000	15.1	16.2	17.2	13.7	17.8
34,000	15.0	16.1	17.0	13.5	17 6
35,000	14.9	16.0	16.9	13.4	17 4
36,000	14.9	15.9	16.8	13.3	17 2
37,000	14.8	15.8	16 7	13.2	17.0
38,000	14.7	15.7	16.6	13.1	16 8
39,000	14.6	15.6	16.5	13.0	16 6
40,000	14.6	15.6	16.4	12.9	16 5
41,000	14.5	15.5	16.3	12.8	16 3
42,000	14.4	15.4	16.2	12.7	16 2
43,000	14.4	15.3	16.1	12.6	16.0
44,000	14.3	15.2	16.0	12.6	15 9
45,000	14.3	15.2	15.9	12.5	15 8
50,000	14.0	14.8	15.4	12.2	15 2
55,000	13.8	14.5	15.1	12 0	14.8
60,000	13.6	14.3	14.8	11.9	14 5
65,000	13.4	14.0	14.6	11.8	14.2
70,000	13.3	13.9	14.4	11.6	13.9

"B" STORE BUILDINGS --- FRAME ONE STOREY

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHTS & CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHTS, CHIMNEY AND TWO PLUMBING FIXTURES. (NO FURNACE.)
4. SUPERSTRUCTURE PLUS BASEMENT, LIGHTS & CHIMNEY, (NO PLUMBING, NO FURNACE.)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHTS, CHIMNEY, 2 PLUMBING FIXTURES AND FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.

CHIMNEY	$140.00	LARGE CUBES	$185.00 - $200.00 (PLUS FOUNDATION)
LIGHTS	130.00		

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.

CHIMNEY	$ 40.00	SMALL CUBES	$400.00 - $430.00 (PLUS FOUNDATION)
LIGHTS	130.00	MEDIUM CUBES	$470.00
PLUMBING	300.00	LARGE CUBES	$510.00 - $550.00

UTILITIES NO. 4

CHIMNEY	$ 50.00
LIGHTS	130.00
TOTAL	$180.00

UTILITIES NO. 5

CHIMNEY	$ 50.00	SMALL CUBES	$730.00 - $780.00
LIGHTS	130.00	MEDIUM CUBES	$830.00 - $880.00
PLUMBING	300.00	LARGE CUBES	$930.00 - $980.00
FURNACE	350.00		
TOTAL	$830.00		

FOUNDATION — CONCRETE, BRICK OR STONE.

BASEMENT — FULL CONCRETE. IF LESS THAN 2/3, TAKE COLUMN 3 RATE AND ADD FOR BASEMENT AND FURNACE, IF ANY.

SUPERSTRUCTURE — PLAIN FRAME, 12' CEILING

STORE FRONT — SEMI-PLATE (32 OZ.) GLASS.

INTERIOR — LATH AND PLASTER OR GOOD WALLBOARD, FAIR FIR FLOORS.

HEATING — GRAVITY HOT AIR FURNACE.

PLUMBING — TWO ORDINARY FIXTURES. (BASIN & TOILET.)

ELECTRIC LIGHTING — THREE SWITCH, PLAIN FIXTURES.

ROOF — FLAT, BUILT UP DECK, ASPHALT AND GRAVEL OR GOOD PITCHED AND SHINGLED.

THIS IS A PLAIN BUILDING OF SIMPLE BUT FAIR CONSTRUCTION. ADD FOR REAL PLATE GLASS OR OTHER UNUSUAL FEATURES.

RATIO — FLOOR AREA x 1.70
WALL AREA x 1.00 @ 14'

SUPERSTRUCTURE FACTORS:

CUBE	FACTOR
6804	.674
8400	.634
12096	.572
18900	.511
33600	.450
52500	.414
75600	.389
100800	.377
168000	.348

NOTE

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT PLUS TWO FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND SUPERSTRUCTURE PLUS TWO FEET.

RATES

CUBE	1.	2.	3.	4.	5.
125,000	11.2	11.2	11.3	9.5	9.9
150,000	10.8	11.2	11.3	9.5	9.9
175,000				9.2	9.7
200,000				9.0	9.4
225,000				8.8	9.2
250,000				8.6	8.9

RATES

CUBE	1.	2.	3.	4.	5.
7,000	20.2	23.9	27.0		
8,000	19.3	22.3	25.1		
9,000	18.7	21.3	24.0		
10,000	18.2	20.7	23.1		
11,000	17.8	20.1	22.3	17.7	22.8
12,000	17.4	19.6	21.7	17.2	21.7
13,000	17.0	19.1	21.1	16.7	21.0
14,000	16.7	18.7	20.5	16.3	20.3
15,000	16.4	18.3	20.0	15.9	19.6
16,000	16.1	17.9	19.6	15.6	19.3
17,000	15.9	17.6	19.1	15.3	18.8
18,000	15.7	17.3	18.7	15.0	18.4
19,000	15.5	17.0	18.3	14.7	18.0
20,000	15.3	16.7	18.0	14.4	17.6
21,000	15.1	16.5	17.7	14.2	17.3
22,000	14.9	16.3	17.4	14.0	17.0
23,000	14.8	16.1	17.2	13.8	16.7
24,000	14.7	15.9	17.0	13.7	16.4
25,000	14.5	15.7	16.8	13.5	16.1
26,000	14.4	15.6	16.6	13.4	15.8
27,000	14.3	15.4	16.4	13.2	15.5
28,000	14.2	15.3	16.2	13.1	15.3
29,000	14.0	15.1	16.0	12.9	15.0
30,000	13.9	15.0	15.9	12.8	14.8
31,000	13.8	14.8	15.7	12.7	14.6
32,000	13.7	14.7	15.6	12.5	14.4
33,000	13.6	14.6	15.5	12.4	14.2
34,000	13.5	14.5	15.4	12.3	14.1
35,000	13.4	14.4	15.3	12.2	13.9
36,000	13.3	14.3	15.1	12.1	13.8
37,000	13.3	14.2	15.0	12.0	13.6
38,000	13.2	14.1	14.9	11.9	13.5
39,000	13.1	14.0	14.9	11.9	13.4
40,000	13.0	13.9	14.8	11.8	13.3
41,000	13.0	13.8	14.7	11.7	13.1
42,000	12.9	13.7	14.6	11.6	13.0
43,000	12.9	13.7	14.5	11.6	12.9
44,000	12.8	13.6	14.4	11.5	12.9
45,000	12.8	13.5	14.3	11.4	12.8
50,000	12.5	13.3	13.9	11.2	12.4
55,000	12.4	13.1	13.6	11.1	12.2
60,000	12.3	13.0	13.4	11.0	12.1
65,000	12.2	12.8	13.1	10.8	11.9
70,000	12.0	12.7	12.9	10.7	11.7
80,000	11.8	12.4	12.7	10.5	11.4
90,000	11.7	12.1	12.5	10.3	11.1
100,000	11.5	11.9	12.3	10.1	10.8

"C" STORE BUILDINGS --- FRAME ONE STOREY

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHT AND CHIMNEY.
3. SUPERSTRUCTURE ONLY PLUS FOUNDATION, LIGHTS CHIMNEY & 2 PLUMBING FIXTURES (NO FURNACE)
4. SUPERSTRUCTURE ONLY PLUS BASEMENT, LIGHTS AND CHIMNEY. (NO PLUMBING, (NO FURNACE)
5. SUPERSTRUCTURE PLUS BASEMENT, LIGHTS AND CHIMNEY, 2 PLUMBING FIXTURES AND FURNACE.

UTILITIES NO. 2

FOUNDATION @ 80¢ PER FT.			
CHIMNEY	$ 40.00	LARGE CUBES	$175.00 - $200.00 (PLUS FOUNDATION)
LIGHTS	110.00		

UTILITIES NO. 3

FOUNDATION @ 80¢ PER FT.				
CHIMNEY	$ 40.00	SMALL CUBES	$400.00 - $420.00	
LIGHTS	110.00	MEDIUM CUBES	$450.00	(PLUS FOUNDATION)
PLUMBING	300.00	LARGE CUBES	$480.00 - $510.00	

UTILITIES NO. 4

CHIMNEY	$ 50.00		
LIGHTS	110.00	LARGE CUBES	$175.00 - $200.00
TOTAL	$160.00		

UTILITIES NO. 5

CHIMNEY	$ 50.00	SMALL CUBES	$680.00 - $720.00
LIGHTS	110.00	MEDIUM CUBES	$760.00 - $800.00
PLUMBING	300.00	LARGE CUBES	$840.00 - $880.00
FURNACE	300.00		
TOTAL	$760.00		

FOUNDATION	STONE, BRICK OR CONCRETE.
BASEMENT	FULL CONCRETE. (IF LESS THAN 2/3 TAKE COLUMN 3 RATE AND ADD FOR BASEMENT AND FURNACE, IF ANY.)
SUPERSTRUCTURE	FRAME 1 STOREY, 10' CEILING.
STORE FRONT	PLAIN CONSTRUCTION, SASH WINDOWS.
INTERIOR	POOR PLASTER OR WALLBOARD, SPRUCE OR POOR FIR TRIM AND FLOORS.
PLUMBING	TWO ORDINARY PLUMBING FIXTURES. (BASIN & TOILET.)
HEATING	GRAVITY HOT AIR.
ELECTRIC LIGHTING	THREE OUTLETS, SIMPLE FIXTURES.
ROOF	FLAT BUILT-UP DECK, ASPHALT AND GRAVEL OR PITCHED AND SHINGLED.

THIS IS A PLAIN BUILDING OF CHEAP CONSTRUCTION. ADD FOR PLATE OR SEMI PLATE GLASS OR OTHER UNUSUAL FEATURES. FOR "D" CLASS, TAKE "C" SUPERSTRUCTURE ONLY (1) RATES.

RATIO

FLOOR AREA x 1.70
WALL AREA x 1.00 @ 12'

SUPERSTRUCTURE FACTORS:

CUBE	FACTOR
5,832	.688
7,200	.650
10,368	.591
16,200	.532
28,800	.474
45,000	.439
64,800	.417
86,400	.403
144,000	.375

NOTE

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT PLUS TWO FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND SUPERSTRUCTURE PLUS TWO FEET.

RATES

CUBE	1.	2.	3.	4.	5.
125,000	9.2	9.7	9.9	8.4	8.9
150,000				8.2	8.5
175,000				8.0	8.3
200,000				7.7	8.1
220,000				7.6	7.9
240,000				7.4	7.7

RATES

CUBE	1.	2.	3.	4.	5.
6,000	16.2	20.0	24.1		
7,000	15.5	18.8	22.4		
8,000	14.9	17.9	21.1		
9,000	14.5	17.2	20.1		
10,000	14.1	16.6	19.2	14.9	21.1
11,000	13.8	16.0	18.4	14.4	20.0
12,000	13.5	15.6	17.8	14.0	19.2
13,000	13.2	15.2	17.2	13.6	17.6
14,000	13.0	14.9	16.7	13.3	17.1
15,000	12.8	14.6	16.3	13.1	16.6
16,000	12.6	14.4	15.9	12.7	16.2
17,000	12.5	14.1	15.5	12.4	15.8
18,000	12.3	13.9	15.2	12.2	15.4
19,000	12.2	13.7	15.0	12.0	15.0
20,000	12.1	13.5	14.7	11.8	14.7
21,000	12.0	13.3	14.5	11.6	14.4
22,000	11.8	13.1	14.3	11.5	14.1
23,000	11.7	12.9	14.1	11.4	13.8
24,000	11.6	12.8	13.9	11.1	13.5
25,000	11.5	12.6	13.7	11.0	13.3
26,000	11.4	12.5	13.6	10.9	13.1
27,000	11.4	12.4	13.4	10.7	12.9
28,000	11.3	12.3	13.3	10.6	12.7
29,000	11.2	12.2	13.1	10.5	12.5
30,000	11.1	12.1	13.0	10.4	12.3
31,000	11.0	12.0	12.9	10.3	12.2
32,000	11.0	11.9	12.8	10.2	12.0
33,000	10.9	11.9	12.7	10.1	11.9
34,000	10.8	11.8	12.6	10.0	11.8
35,000	10.8	11.7	12.5	9.9	11.6
36,000	10.7	11.7	12.4	9.9	11.5
37,000	10.7	11.6	12.3	9.8	11.4
38,000	10.6	11.6	12.2	9.8	11.3
39,000	10.6	11.5	12.1	9.7	11.2
40,000	10.5	11.5	12.0	9.7	11.1
41,000	10.5	11.4	12.0	9.6	11.0
42,000	10.5	11.3	11.9	9.6	10.9
43,000	10.4	11.3	11.9	9.5	10.9
44,000	10.4	11.2	11.8	9.5	10.8
45,000	10.4	11.2	11.8	9.5	10.7
50,000	10.3	11.0	11.6	9.4	10.5
55,000	10.2	10.8	11.4	9.3	10.3
60,000	10.1	10.7	11.2	9.2	10.1
65,000	10.0	10.6	11.0	9.1	10.0
70,000	9.9	10.5	10.9	9.1	9.9
80,000	9.7	10.3	10.6	8.9	9.7
90,000	9.6	10.1	10.4	8.8	9.5
100,000	9.5	10.0	10.3	8.7	9.4

"A" TWO STOREY STORES

1. SUPERSTRUCTURE ONLY.

2 SUPERSTRUCTURE PLUS UTILITIES NO. 2. (WITH SMALL FURNACE ROOM) LIGHT AND HEAT FOR UPPER STOREY.

4 SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 4.

5. SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 5. STORE PLUMBING ONLY. LIGHT AND HEAT FOR UPPER STOREY.

ADD FOR PLUMBING IN UPPER STOREY.

UTILITIES NO. 2

FOUNDATION	$1.00 PER PERIMETER FOOT.
CHIMNEY	$ 60.00
LIGHT	$240.00
PLUMBING	$300.00
HEATING (STEAM)	$1600.00

UTILITIES NO. 4

CHIMNEY	$ 60.00
LIGHT	240.00
TOTAL	$300.00

UTILITIES NO. 5

CHIMNEY	$ 60.00	SMALL CUBE	$1600.00 - $1800.00
LIGHT	240.00	MEDIUM CUBE	$2000.00 - $2200.00
PLUMBING	300.00	LARGE CUBE	$2400.00 - $2800.00
HEATING (STEAM)	1600.00		
TOTAL	$2200.00		

FOUNDATION — CONCRETE

BASEMENT — FULL CONCRETE, (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 3 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — GOOD FRAME. FIRST FLOOR 10' CEILING. SECOND FLOOR 8' CEILING.

STORE FRONT — AVERAGE AMOUNT OF PLATE GLASS AND ORNAMENTATION.

INTERIOR — HARDWOOD (LINO OR RUBBER-TILE) FLOORS. FIR TRIM, PLASTERED WALLS.

HEATING — STEAM OR HOT WATER, SINGLE PIPE SYSTEM. (DEDUCT FOR HOT AIR.)

ELECTRIC LIGHTING — MULTI-SWITCH GOOD FIXTURES, INCANDESCENT ADD FOR FLUORESCENT.

PLUMBING — TWO STORE FIXTURES, ADD FOR UPSTAIRS PLUMBING.

ROOF — FLAT ASPHALT AND GRAVEL.

GOOD OLD TYPE BUILDING - ADD UP TO 30% FOR FIRST CLASS MODERN TYPE. IN ANY CASE, ADD FOR EXTRA PLATE GLASS FOR CORNER LOCATIONS.

RATIO

FLOOR AREA X 2.35

WALL AREA X 1.00 @ 21'

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
18,144	.563
28,350	.501
36,750	.473
50,400	.443
78,750	.401
113,400	.376
151,200	3364

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES PLUS THREE FEET.

RATES

CUBE	1.	2.	4.	5.
20,000	20.8	29.3		
22,000	20.2	28.2		
24,000	19.8	27.4		
26,000	19.4	26.7	18.9	23.9
28,000	19.0	26.0	18.5	23.1
30,000	18.7	25.5	18.1	22.5
32,000	18.4	25.0	17.7	22.0
34,000	18.2	24.5	17.5	21.5
36,000	18.0	24.0	17.2	21.1
38,000	17.8	23.6	16.9	20.8
40,000	17.7	23.2	16.7	20.5
42,000	17.5	22.9	16.5	20.2
44,000	17.3	22.6	16.3	20.0
46,000	17.1	22.2	16.1	19.8
48,000	16.9	21.9	15.9	19.6
50,000	16.8	21.6	15.7	19.3
55,000	16.4	20.9	15.5	18.8
60,000	16.1	20.3	15.3	18.3
65,000	15.8	19.8	15.1	17.9
70,000	15.5	19.3	14.7	17.5
75,000	15.3	18.9	14.4	17.1
80,000	15.1	18.5	14.1	16.7
85,000	14.9	18.2	13.9	16.4
90,000	14.7	17.9	13.7	16.1
95,000	14.6	17.6	13.5	15.8
100,000	14.5	17.4	13.4	15.6
105,000	14.4	17.2	13.3	15.4
110,000	14.4	17.0	13.2	15.2
115,000	14.3	16.8	13.1	15.0
120,000	14.2	16.6	13.0	14.8
125,000	14.1	16.4	13.0	14.6
130,000	14.1	16.3	12.9	14.5
135,000	14.0	16.2	12.8	14.4
140,000	13.9	16.1	12.7	14.3
145,000	13.9	16.0	12.6	14.2
150,000	13.8	15.9	12.5	14.1
160,000			12.4	13.9
170,000			12.3	13.7
180,000			12.2	13.5
190,000			12.1	13.4
200,000			12.0	13.3

"B" TWO STOREY STORES

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE PLUS UTILITIES NO. 2 (WITH SMALL FURNACE ROOM,) LIGHT AND HEAT FOR UPPER STOREY.
4. SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 4
5. SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 5 STORE PLUMBING ONLY. LIGHT AND HEAT FOR UPPER STOREY.

ADD FOR PLUMBING IN UPPER STOREY

UTILITIES NO. 2

FOUNDATION	$1.00 PER PERIMETER FOOT.
CHIMNEY	$50.00
LIGHTS	$200.00
PLUMBING	$300.00
HEATING (HOT AIR)	$500.00

UTILITIES NO 4

CHIMNEY	$ 50 00
LIGHTS	$200 00
TOTAL	$250 00

UTILITIES NO 5

CHIMNEY	$ 60.00	SMALL CUBE	$800.00 - $900.00
LIGHTS	$ 200.00	MEDIUM CUBE	$1000.00 - $1200.00
PLUMBING	$ 300 00	LARGE CUBE	$1200.00 - $1400.00
HEATING (HOT AIR)	$ 500 00		
TOTAL	$1060 00		

FOUNDATION — CONCRETE.

BASEMENT — FULL CONCRETE, (IF LESS THAN TWO-THIRDS BASEMENT, TAKE COLUMN 2 RATE AND ADD FOR PART BASEMENT AND FURNACE IF ANY.)

SUPERSTRUCTURE — FAIR FRAME, 10' CEILING.

STORE FRONT — SEMI-PLATE GLASS. PLAIN FINISH.

INTERIOR — WOOD LATH AND PLASTER OR FINISHED WALL-BOARD. FAIR FIR TRIM AND FLOORS.

HEATING — GRAVITY HOT AIR FURNACE.

ELECTRIC LIGHTING — MULTI-SWITCH, FAIR FIXTURES.

PLUMBING — GROUND FLOOR, TWO FIXTURES.

ROOF — FLAT, ASHPHALT AND GRAVEL.

FAIR OLD TYPE BUILDING: ADD FOR REAL PLATE-GLASS OR OTHER SPECIAL FEATURES.

RATIO

FLOOR AREA X 2.35

WALL AREA X 1.00 @ 21'

SUPERSTRUCTURE FACTORS:

CUBE	FACTOR
18,144	.563
26,350	.501
36,750	.473
50,400	.443
78,750	.401
113,400	.376
151,200	.364

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET, FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES PLUS THREE FEET.

RATES

CUBE	1.	2	4.	5
18,000	'9.3	24.4		
20,000	18 5	22.6		
22,000	16.0	21 0		
24,000	17 6	21.2	17.5	20.3
26,000	17 3	20.7	17.1	19.2
28,000	17 0	20.3	16.7	18 6
30,000	16.7	20.0	16.4	18 1
32,000	16.5	19.7	16.1	17 7
34,000	16.3	19.4	15.8	17 4
36,000	16 1	19.1	15 6	17 1
38,000	15 9	18.8	15.4	16.9
40,000	15 8	18.6	15.2	16 6
42,000	15 6	18 4	15.0	16.4
44,000	15 5	16 2	14.8	16 2
46,000	15.3	.8.0	14.6	16 '
48,000	15.2	17.8	14.5	15 9
50,000	15.0	17.6	14.4	15.7
52,000	14 9	17 4	14.3	15.6
54,000	14.8	17 2	14.2	15.5
56,000	14.7	17 0	14.1	15.4
58,000	14.6	16.6	14.0	15 2
60,000	14.5	16 7	13.9	15.1
62,000	14.4	16 5	13.8	15.0
64,000	14.3	16 4	13.7	14.9
66,000	14.2	16 2	13.6	14.8
68,000	14.1	16.1	13.5	14.7
70,000	14.0	15.9	13.4	14 6
75,000	13.7	15.6	13.1	14.3
80,000	13.5	15.3	12.9	14 1
85,000	13.4	15 1	12.7	13 9
90,000	13.2	14.9	12.5	13 7
95,000	13.1	14.8	12.3	13 5
100,000	13.0	14 6	12.2	13 3
110,000	12.8	14 3	12.0	13 0
120,000	12.7	14 1	11.8	12 7
130,000	12.6	13.9	11.7	12 5
140,000	12.5	13.7	11.6	12 3
150,000	12.4	13.6	11.5	12 2
160,000			11.4	12 0
170,000			11.3	11 '
180,000			11.2	11 8
190,000			11.1	11 7
200,000			11.0	11 6

"C" TWO STOREY STORES

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE PLUS UTILITIES NO. 2.
4. SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 4.
5. SUPERSTRUCTURE PLUS BASEMENT PLUS UTILITIES NO. 5

UTILITIES NO. 2

FOUNDATION	$ 1.00 PER PERIMETER FOOT.
LIGHTS	150.00
CHIMNEY	40.00

UTILITIES NO. 4

CHIMNEY	$ 50.00
LIGHTS	150.00
TOTAL	$200.00

UTILITIES NO. 5

CHIMNEY	$ 50.00	SMALL CUBE	$500.00
LIGHTS	150.00	MEDIUM CUBE	$650.00
FURNACE	450.00	LARGE CUBE	$800.00
TOTAL	$650.00		

FOUNDATION	CONCRETE, STONE OR BRICK.
BASEMENT	SMALL FURNACE ROOM ONLY.
SUPERSTRUCTURE	POOR FRAME, [illegible] CEILING.
STORE FRONT	FRAME, PLAIN, SASH WINDOWS.
INTERIOR	WALL-BOARD OR POOR PLASTER, SECOND GRADE SOFT-WOOD TRIM AND FLOORS.
HEATING	IF NO BASEMENT, STOVES: IF FURNACE ROOM, HOT AIR FURNACE.
PLUMBING	NIL.
ELECTRIC LIGHTING	SIMPLE MULTI-SWITCH, PLAIN FIXTURES.
ROOF	FLAT, ASHPHALT AND GRAVEL.

THIS IS A POOR CHEAP BUILDING, SIMILAR TO "C" 1 STOREY IN QUALITY. ADD FOR PLUMBING OR OTHER SPECIAL FEATURES.

RATIO

FLOOR AREA X 2.35
WALL AREA X 1.00 @ 21'

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
18,144	.563
28,350	.501
36,750	.473
50,400	443
78,750	401
113,400	376

TO DETERMINE CUBICITY OF SUPERSTRUCTURE, TAKE FLOOR-TO-CEILING HEIGHT FOR BOTH STORIES PLUS THREE FEET. FOR CUBICITY OF SUPERSTRUCTURE PLUS BASEMENT, TAKE FLOOR-TO-CEILING HEIGHT OF BASEMENT AND BOTH STORIES PLUS THREE FEET.

RATES

CUBE	1	2	4	5
18,000	17.0	18.7		
20,000	16.5	18.0		
22,000	16.0	17.[illegible]		
24,000	15.6	17.0	[illegible]	[illegible]
26,000	15.[illegible]	16.6	[illegible]	16.1
28,000	15.6	16.3	[illegible]	
30,000	14.8	16.0	14.4	15.2
32,000	14.6	15.7	[illegible]	14.[illegible]
34,000	14.4	[illegible]	[illegible]	14.[illegible]
36,000	14.2	15.2	[illegible]	14.4
38,000	14.[illegible]	15.0	[illegible]	14.2
40,000	13.9	14.8	14.1	14.0
42,000	13.8	14.6	[illegible]	13.8
44,000	13.[illegible]	14.4	[illegible]	13.[illegible]
46,000	13.[illegible]	14.2	[illegible]	13.[illegible]
48,000	13.4	14.1	[illegible]	
50,000	13.3	[illegible]	[illegible]	13.4
52,000	13.2	13.9	[illegible]	13.[illegible]
54,000	13.1	13.7	[illegible]	[illegible]
56,000	13.0	13.6	[illegible]	[illegible]
58,000	12.9	13.5	[illegible]	[illegible]
60,000	12.[illegible]	13.4	[illegible]	[illegible]
62,000	12.[illegible]	13.3	[illegible]	[illegible]
64,000	12.5	13.2	[illegible]	[illegible]
66,000	12.5	13.1	[illegible]	[illegible]
68,000	[illegible]	13.0	[illegible]	[illegible]
70,000	12.3	12.9	[illegible]	12.4
75,000	12.1	12.6	[illegible]	12.[illegible]
80,000	12.0	12.4	[illegible]	[illegible]
85,000	[illegible]	12.3	11.1	[illegible]
90,000	11.7	12.2	11.0	[illegible]
95,000	11.6	12.1	[illegible]	11.4
100,000	11.5	12.0	[illegible]	11.2
110,000	11.3	11.8	[illegible]	10.9
120,000	11.2	11.6	10.4	10.7
130,000	11.1	11.4	[illegible]	10.6
140,000	11.0	11.3	[illegible]	[illegible]
150,000	10.9	11.2	[illegible]	10.4
160,000	[illegible]	[illegible]	[illegible]	10.3
170,000	[illegible]	[illegible]	[illegible]	10.2
180,000	[illegible]	[illegible]	[illegible]	10.1
190,000	[illegible]	[illegible]	[illegible]	10.0
200,000	[illegible]	[illegible]	[illegible]	9.9
210,000	[illegible]	[illegible]	[illegible]	[illegible]

"A" THEATRES

1. SUPERSTRUCTURE ONLY.

3. SUPERSTRUCTURE PLUS STANDARD UTILITIES NO. 3.

UTILITIES NO. 3

FOUNDATION INCLUDED IN ALL RATES.

LIGHTS	$240.00
PLUMBING	900.00
HEATING	1200.00

SMALL CUBE	$2000.00 - $2200.00
MEDIUM CUBE	$2400.00 - $2600.00
LARGE CUBE	$2800.00 - $3000.00

FOUNDATION	CONCRETE
BASEMENT	SMALL FURNACE ROOM ONLY.
SUPERSTRUCTURE	GOOD FRAME.
FRONT	STANDARD THEATRE DESIGN.
INTERIOR	DONNA CONNA WALLS AND CEILING. NO. 2 HARDWOOD OR NO. 1 FIR FLOORS. GOOD FIR TRIM. STANDARD STAGE.
HEATING	FORCED AIR. TWO FURNACES.
ELECTRIC LIGHTING	MULTI-SWITCH, FLUORESCENT FIXTURES.
PLUMBING	TWO SETS STANDARD REST ROOM & ONE SET PROJECTION ROOM FIXTURES.
ROOF	FLAT TRUSSED, ASPHALT AND GRAVEL.

RATIO

FLOOR AREA X 1.70

WALL AREA X 1.00 @ 20'

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
27,000	.512
35,700	.473
48,000	.439
75,000	.396
108,000	.367
144,000	.352
240,000	.317

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION TO CEILING. FURNACE ROOM IF ANY WILL BE CALCULATED SEPARATELY.

RATES

CUBE	1.	3.
30,000	16.2	22.8
32,000	15.9	22.1
34,000	15.7	21.5
36,000	15.5	21.0
38,000	15.3	20.6
40,000	15.1	20.2
42,000	14.9	19.8
44,000	14.7	19.5
46,000	14.5	19.2
48,000	14.3	18.9
50,000	14.2	18.6
55,000	13.8	17.9
60,000	13.5	17.3
65,000	13.3	16.8
70,000	13.1	16.4
75,000	12.9	16.1
80,000	12.7	15.8
85,000	12.5	15.5
90,000	12.4	15.2
95,000	12.3	14.9
100,000	12.2	14.7
110,000	12.0	14.3
120,000	11.8	14.0
130,000	11.6	13.7
140,000	11.5	13.5
150,000	11.4	13.3
160,000	11.4	13.2
170,000	11.3	13.1
180,000	11.2	13.0
190,000	11.2	12.8
200,000	11.1	12.7
210,000	11.0	12.6
220,000	10.9	12.5
230,000	10.9	12.4
240,000	10.8	12.3

"B" THEATRES

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE PLUS UTILITIES NO. 2
3. SUPERSTRUCTURE PLUS UTILITIES NO. 3

UTILITIES NO. 2

FOUNDATION INCLUDED IN ALL RATES.

CHIMNEY	$ 50.00
LIGHTS	200.00
HEATING	800.00
TOTAL	$1050.00
SMALL CUBE	$850.00 - $950.00
MEDIUM CUBE	1050.00 -$1150.00
LARGE CUBE	1250.00 - $1350.00

UTILITIES NO. 3

CHIMNEY	$ 50.00
LIGHT	200.00
HEATING	800.00
PLUMBING	900.00
SMALL CUBE	$1750.00 - $1850.00
MEDIUM CUBE	$1950.00 - $2050.00
LARGE CUBE	$2150.00 - $2250.00

FOUNDATION	CONCRETE
BASEMENT	SMALL FURNACE ROOM ONLY.
SUPERSTRUCTURE	FAIR FRAME
FRONT	STANDARD THEATRE DESIGN, PLAIN FINISH.
INTERIOR	CONCRETE OR FIR FLOOR AND FIR TRIM. PLAIN DONNACONNA WALLS AND CEILING. PLAIN FINISH LOBBY. STANDARD FIRE PROOF PROJECTION ROOM. STANDARD STAGE.
HEATING	SINGLE FORCED AIR FURNACE.
ELECTRIC LIGHTING	MULTI-SWITCH, PLAIN INCANDESCENT.
PLUMBING	(2) nil. (3) TWO STANDARD SETS REST ROOM AND ONE SET PROJECTION ROOM FIXTURES.
ROOF	FLAT TRUSS, ASPHALT & GRAVEL.

RATIO

FLOOR AREA X 1.70
WALL AREA X 1.00 @ 20'

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
27,000	.512
35,700	.473
48,000	.439
75,000	.396
108,000	.367
144,000	.352
240,000	.317

TO CALCULATE CUBICITY, TAKE PERPENDICULAR HEIGHT FROM FOUNDATION TO CEILING. FURNACE ROOM IF ANY WILL BE CALCULATED SEPARATELY.

RATES

CUBE	1.	2.	3.
30,000	13.0	15.9	18.8
32,000	12.8	15.4	18.2
34,000	12.6	15.1	17.7
36,000	12.4	14.8	17.2
38,000	12.2	14.5	16.8
40,000	12.0	14.2	16.4
42,000	11.9	14.0	16.1
44,000	11.7	13.8	15.8
46,000	11.6	13.6	15.5
48,000	11.5	13.5	15.3
50,000	11.4	13.3	15.1
55,000	11.1	13.0	14.6
60,000	10.9	12.7	14.1
65,000	10.7	12.4	13.7
70,000	10.5	12.1	13.3
75,000	10.3	11.9	13.0
80,000	10.1	11.6	12.7
85,000	10.0	11.4	12.4
90,000	9.9	11.2	12.2
95,000	9.8	11.0	12.0
100,000	9.7	10.9	11.8
110,000	9.6	10.6	11.4
120,000	9.4	10.4	11.1
130,000	9.3	10.3	10.9
140,000	9.2	10.2	10.7
150,000	9.2	10.0	10.6
160,000	9.1	9.9	10.5
170,000	9.0	9.8	10.4
180,000	9.0	9.7	10.2
190,000	8.9	9.6	10.1
200,000	8.8	9.5	10.0
210,000	8.7	9.4	9.9
220,000	8.6	9.3	9.8
230,000	8.6	9.2	9.7
240,000	8.5	9.1	9.6

"A" COMMERCIAL GARAGES

1. SUPERSTRUCTURE ONLY.
2. SUPERSTRUCTURE PLUS CHIMNEY, LIGHTS AND HEAT.
4. SUPERSTRUCTURE PLUS CHIMNEY, LIGHTS, HEAT, PLUMBING AND PLATE GLASS. (32 OZ.)

FOUNDATION INCLUDED IN ALL RATES.

UTILITIES NO. 2

CHIMNEY	$ 50.00	SMALL CUBE	$800.00
LIGHT	150.00	MEDIUM CUBE	$1000.00
HEATING	800.00	LARGE CUBE	$1200.00
TOTAL	$1000.00		

UTILITIES NO. 3

CHIMNEY	$ 50.00		
LIGHT	150.00	SMALL CUBE	$1200.00
PLUMBING	300.00	MEDIUM CUBE	$1600.00
HEATING	800.00	LARGE CUBE	$2000.00
PLATE GLASS	200.00		
TOTAL	$1500.00		

FOUNDATION	CONCRETE
BASEMENT	NIL OR SMALL FURNACE ROOM.
SUPERSTRUCTURE	GOOD FRAME - CLAYTILE, CONCRETE OR CINDER BLOCK.
STORE FRONT	(LARGE) SEMI(32 OZ.)PLATE GLASS.
INTERIOR	LARGE OFFICE, PARTS ROOM & SHOW ROOM WITH GOOD FLOORING OVER CONCRETE FLOOR. GOOD WALL-BOARD LINING AND CEILING. LINED WORKSHOP AND STORAGE IF FRAME. UNLINED IF BLOCK OR TILE.
HEATING	FORCED AIR. THREE BLOWERS.
ELECTRIC LIGHTING	MULTI-SWITCH, PLAIN FIXTURES.
PLUMBING	FOUR FIXTURES.
ROOF	FLAT OR CURVED. HEAVY BOLTED TRUSS (STEIN,) LUMBER AND RUBBEROID.

ADD FOR REAL PLATE GLASS: $300.00 to $500.00

RATIO

FLOOR AREA X 2.00
WALL AREA X 1.00
HEIGHT FACTOR 14' FOR 12' CEILING. (FLOOR TO CEILING PLUS TWO FEET.)

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
18,900	.519
33,600	.459
52,500	.423
75,600	.399
100,800	.387
168,000	.358

ADD FOR STUCCO EXTERIOR AND IN THE CASE OF CLAY-TILE OR CONCRETE BLOCK, ADD

FOR FINISHED INTERIOR OF WORK SHOP AND STORAGE.

ADD FOR STANDARD TYPE OF STEAM HEAT.

FOR REALLY FIRST CLASS MODERN GARAGES e.g. STEEL BEAM CONSTRUCTION, PLATE GLASS, EXTRA FINISH, EXTRA ROOMS, ETC. ADD UP TO 30% OF STANDARD RATES.

RATES

CUBE	1.	2	3.
19,000	15.6	19.8	23.2
20,000	15.4	19.4	22.6
21,000	15.2	19.1	22.1
22,000	15.1	18.9	21.7
23,000	15.0	18.6	21.3
24,000	14.8	18.3	20.9
25,000	14.7	18.1	20.6
26,000	14.8	17.9	20.3
27,000	14.5	17.7	20.0
28,000	14.4	17.5	19.7
29,000	14.3	17.3	19.4
30,000	14.2	17.1	19.2
31,000	14.1	16.9	19.0
32,000	14.0	16.7	18.7
33,000	13.9	16.5	18.5
34,000	13.8	16.4	18.3
35,000	13.7	16.3	18.1
36,000	13.6	16.1	17.9
37,000	13.5	16.0	17.8
38,000	13.5	15.9	17.6
39,000	13.4	15.7	17.4
40,000	13.3	15.6	17.3
41,000	13.2	15.5	17.1
42,000	13.2	15.4	17.0
43,000	13.1	15.3	16.8
44,000	13.1	15.2	16.7
45,000	13.0	15.1	16.6
46,000	13.0	15.0	16.4
47,000	12.9	15.0	16.4
48,000	12.9	14.9	16.2
49,000	12.8	14.8	16.1
50,000	12.8	14.7	16.0
55,000	12.6	14.4	15.6
60,000	12.4	14.1	15.2
65,000	12.2	13.8	14.9
70,000	12.1	13.5	14.6
80,000	11.9	13.2	14.1
90,000	11.7	12.9	13.7
100,000	11.6	12.7	13.4
110,000	11.5	12.5	13.2
120,000	11.4	12.3	12.9
130,000	11.2	12.1	12.7
140,000	11.1	11.9	12.5
150,000	10.9	11.7	12.3
160,000	10.8	11.5	12.0
170,000	10.7	11.4	11.8

"B" COMMERCIAL GARAGE

1. SUPERSTRUCTURE & FOUNDATION

2. SUPERSTRUCTURE & UTILITIES. NO. 2 (INCLUDING FOUNDATION.)

UTILITIES NO. 2

CHIMNEY	$ 50.00	SMALL CUBE	$450.00
LIGHTS	100.00	MEDIUM CUBE	$550.00
HEATING	400.00	LARGE CUBE	$650.00
TOTAL	$550.00		

FOUNDATION	CONCRETE
BASEMENT	NIL
FRONT	PLAIN - SASH WINDOWS, OFFICE AND PARTS - SMALL SHOW ROOM.
SUPERSTRUCTURE	FAIR FRAME FOR TYPE - SPRUCE SIDING.
INTERIOR	PLAIN FRONT PORTION, LUMBER LINED AND CEILED WORKSHOP, CONCRETE FLOOR.
HEATING	GRAVITY, HOT AIR.
ELECTRIC LIGHTING	MULTI-SWITCH - PLAIN FIXTURES.
PLUMBING	NIL
ROOF	CURVED, MEDIUM TRUSS - RUBBEROID.

INFERIOR TYPE, ROUGH CONSTRUCTION. ADD FOR FORCED AIR OR STEAM HEATING - FOR PLUMBING. ADD FOR SEMI-PLATE GLASS FRONT.

SUPERSTRUCTURE FACTORS

CUBE	FACTOR
18,900	.519
33,600	.459
52,500	.423
75,600	.399
100,800	.387
168,000	.358

RATIO

FLOOR AREA X 2.00
WALL AREA X 1.00

HEIGHT FACTOR 14'
FOR 12' CEILING.
(FLOOR TO CEILING PLUS TWO FEET.)

R A T E S

CUBE	1.	2
20,000	12.8	15.1
22,000	12.5	14.8
24,000	12.3	14.2
26,000	12.1	14
28,000	11.9	14
30,000	11.7	14.2
35,000	11.4	14.1
40,000	11.1	14.0
45,000	10.9	13
50,000	10.7	13.6
60,000	10.3	11.2
70,000	10.1	13.0
80,000	9.9	10.5
90,000	9.8	10.4
100,000	9.7	10.2
110,000	9.6	10.1
120,000	9.5	10.0
130,000	9.4	9.9
140,000	9.3	9.8
150,000	9.2	9.7
160,000	9.1	9.4
170,000	9.0	9.5

C O N C R E T E - B A S E M E N T S

CUBE	8" WALL
1000	13.9
1200	13.2
1400	12.6
1600	12.2
1800	11.8
2000	11.5
2500	10.8
3000	10.2
3500	9.8
4000	9.4
4500	9.0
5000	8.7
6000	8.2
7000	7.7
8000	7.4
9000	7.2
10,000	7.0
12,000	6.9

CUBE	8" WALL	10" WALL	12" WALL
14,000	6.8	8.2	
16,000	6.7	8.0	
18,000	6.6	7.9	
20,000	6.5	7.8	
25,000	6.4	7.6	
30,000	6.3	7.5	
35,000	6.2	7.4	
40,000	6.1	7.3	
50,000	5.8	7.0	
60,000	5.6	6.7	
70,000	5.4	6.4	
80,000	5.2	6.2	
90,000	5.0	6.0	
100,000	4.8	5.8	

INCLUDES 4" FLOOR @ 15¢ PER SQUARE FOOT. FOR SEPARATE FLOOR, CALCULATE 4" @ 15¢ PER SQUARE FOOT, 6" @ 20¢ PER SQUARE FOOT.

"A" WAREHOUSE

FOUNDATION	CONCRETE.
BASEMENT	NIL.
SUPERSTRUCTURE	TWO PLY FRAME OR UNFINISHED CONCRETE BLOCK OR CLAY TILE.
INTERIOR	CONCRETE FLOOR - IF BLOCK OR TILE, UNLINED, NO CEILING, IF FRAME, LUMBER LINED, NO CEILING.
UTILITIES	LIGHT ONLY - SINGLE SWITCH.
ROOF	FLAT OR CURVED, TRUSSED, RUBBEROID. ADD FOR TAR AND GRAVEL

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
3,528	.780
5,832	.691
7,200	.659
10,368	.612
16,200	.564
28,800	.517
45,000	.486
64,800	.470
86,400	.460

FOR REALLY FIRST CLASS MODERN WAREHOUSES ADD UP TO 30% OF STANDARD RATES.

RATIO

FLOOR AREA X 2.20
WALL AREA X 1.00 @ 12' (FLOOR TO CEILING PLUS TWO FEET)

CUBE	RATE
4,000	.5 8
5,000	14 3
6,000	13 7
7,000	1 2
8,000	12
9,000	12.5
10,000	12
12,500	11
15,000	1
17,500	1
20,000	10.9
22,500	1
25,000	
30,000	10
35,000	0 1
40,000	
50,000	
60,000	9 5
70,000	
80,000	9 3
90,000	

"B" WAREHOUSE

FOUNDATION	CONCRETE
BASEMENT	NIL.
SUPERSTRUCTURE	ONE PLY FRAME,
INTERIOR	SHIPLAP WALLS - CONCRETE OR PLANK FLOOR. NO CEILING.
UTILITIES	LIGHTS, POSSIBLY.
ROOF	CURVED, TRUSSED - RUBBEROID.

SUPERSTRUCTURE FACTORS.

CUBE	FACTOR
3,528	.780
5,832	.691
7,200	.659
10,368	.612
16,200	.564
28,800	.517
45,000	.489
64,800	.470
86,400	.460

RATIO

FLOOR AREA X 2.20
WALL AREA X 1.00 @ 12 (FLOOR TO CEILING PLUS TWO FEET)

CUBE	
4,000	
5,000	
6,000	
7,000	
8,000	
9,000	
10 000	
12,500	
15.000	
17,500	
20,000	8.7
25,000	8 5
30,000	8.3
35,000	
40,000	
50,000	7.9
60,000	7 8
70,000	7 7
80,000	7.6
90,000	7.6

GRAIN ELEVATORS

CAPACITY IN BUSHELS	RATE PER BUSHEL	VALUE
20,000	52.0 cents	$10,400
21,000	51.2 cents	10,752
22,000	50.4 cents	11,088
23,000	49.6 cents	11,408
24,000	48.8 cents	11,712
25,000	48.0 cents	12,000
26,000	47.2 cents	12,272
27,000	46.4 cents	12,528
28,000	45.6 cents	12,768
29,000	44.8 cents	12,992
30,000	44.0 cents	13,200
31,000	43.2 cents	13,392
32,000	42.4 cents	13,568
33,000	41.6 cents	13,728
34,000	40.8 cents	13,872
35,000	40.0 cents	14,000
36,000	39.4 cents	14,184
37,000	38.8 cents	14,356
38,000	38.2 cents	14,516
39,000	37.6 cents	14,664
[illegible]	37.0 cents	[illegible]
41,000	36.4 cents	14,924
42,000	35.8 cents	15,036
43,000	35.2 cents	15,136
44,000	34.6 cents	15,224
45,000	34.0 cents	15,300
46,000	33.6 cents	15,456
47,000	33.2 cents	15,604
[illegible]	32.8 cents	[illegible]
49,000	32.4 cents	15,876
50,000	32.0 cents	16,000
51,000	31.6 cents	16,116
52,000	31.2 cents	16,224
53,000	30.8 cents	16,324
54,000	30.4 cents	16,416
55,000	30.0 cents	16,500
56,000	29.6 cents	16,576
57,000	29.2 cents	16,644
58,000	28.8 cents	16,704
59,000	28.4 cents	16,756
60,000	28.0 cents	16,800
65,000	26.5 cents	17,225
70,000	25.3 cents	17,710
75,000	24.2 cents	18,225
80,000	23.3 cents	18,640
85,000	22.5 cents	19,125
90,000	22.0 cents	19,800

NOTE

FOR A METAL CLAD ELEVATOR ADD $400.00. FOR A CLEANER HOUSE, THAT IS THAT PART OF THE STRUCTURE BUILT TO HOUSE CLEANING EQUIPMENT, ADD $750.00. WHERE AN ELEVATOR IS CONSTRUCTED FOR AN ELECTRIC HEAD-DRIVE, OR WHERE AN ELECTRIC HEAD-DRIVE HAS BEEN INSTALLED, DEDUCT $750.00.

FOR A STANDARD CRIBBED ANNEX USE 50% THE RATE FOR A FULLY EQUIPPED ELEVATOR OF THE SAME CAPACITY: FOR A BALLOON, OR FRAME-BUILT ANNEX USE 25% OF THE RATE. IF UNSIDED AND UNPAINTED DEDUCT 1 1/2¢.

DEPRECIATION

UNDER ORDINARY CONDITIONS OF USE AND MAINTENANCE DEPRECIATION AT THE RATE OF 1% PER YEAR FOR THE FIRST TEN YEARS AND 2% PER YEAR THEREAFTER SHOULD BE USED. SO LONG AS AN ELEVATOR OR ANNEX SERVES THE PURPOSE FOR WHICH IT WAS ERECTED, IT SHOULD NOT BE DEPRECIATED BELOW AN AMOUNT EQUAL TO ONE-THIRD OF THE ORIGINAL COMPUTED VALUE.

TWIN ELEVATORS

THE TERM "TWIN" APPLIES TO A STANDARD ELEVATOR USED AS AN ANNEX, FROM WHICH THE FOLLOWING ITEMS WILL ORDINARILY HAVE BEEN REMOVED:

	VALUE INSTALLED
RECEIVING SCALE	$ 900.00
DUMP	520.00
ENGINE AND TANKS, ETC.	740.00
DRIVEWAY	1,200.00
OIL HOUSE, COAL SHED AND W.C.	136.00
ENGINE HOUSE AND OFFICE	960.00
	$4,456.00

THE REMAINING EQUIPMENT ITEMS WILL ORDINARILY CONSIST OF:

	VALUE INSTALLED
LEG BELT AND BUCKETS	$ 376.00
LUMBER FOR LEG AND HEAD	140.00
HOPPER SCALE AND LUMBER FOR HOPPER SCALE	320.00
BOOT PAN	540.00
MAN LIFT	104.00
PIT	140.00
MACHINERY CONSISTING OF: 7 PULLEYS, 5 SHAFTS, 3 SHEAVES, 13 BEARINGS, DRIVE BELTS, ROPE AND CLUTCH	864.00
	$2,484.00

SUCH A "TWIN" SHOULD BE VALUED AT TWO-THIRDS THE VALUE OF A STANDARD ELEVATOR OF THE SAME CAPACITY. SHOULD THERE BE EITHER MORE OR LESS REMAINING EQUIPMENT THAN ABOVE SET OUT, ADJUSTMENT SHOULD BE MADE ON THE BASIS OF THE VALUES LISTED FOR THE ITEMS CONCERNED.

SHOULD ALL THE ITEMS ABOVE LISTED BE REMOVED, IT WOULD BE NECESSARY TO INSTALL A CONVEYOR AT A COST OF APPROXIMATELY $600.00

TEMPORARY GRAIN ANNEXES

THE TEMPORARY ELEVATOR ANNEXES CONSTRUCTED DURING THE YEARS 1940 AND 1941 TO MEET EMERGENT WAR-TIME DEMANDS AND EXEMPTED FROM ASSESSMENT AND TAXATION UNDER THE ADDITIONAL GRAIN STORAGE FACILITIES EXEMPTION ACT, BUT NOW ASSESSABLE, ARE A SEPARATE CLASS OF STRUCTURES DISTINCTLY INFERIOR TO STANDARD ANNEXES. THEREFORE, THE FOLLOWING SCHEDULE OF RATES BASED ON AVERAGE CONSTRUCTION COSTS FOR THE VARIOUS TYPES AND CAPACITIES SHOULD BE USED FOR DETERMINING THE REPLACEMENT VALUE OF THESE TEMPORARY STRUCTURES.

BALLOON, 1 BIN, MUD SILLS, SHINGLED	20,000 BUS 6¢
	25,000 BUS 5.75¢
	30,000 BUS 5.50¢
	40,000 BUS 5¢

BALLOON, MULTIPLE BINS AND SPLIT BINS, MUD SILLS, SHINGLED	20,000 BUS. 7¢
	25,000 BUS 6.75¢
	30,000 BUS 6.50¢
	35,000 BUS 6.25¢
	40,000 BUS 6¢

ADD 1/2¢ FOR CONCRETE FOUNDATION, 3/4¢ FOR CONVEYOR.

STANDARD LOXTAVE, SINGLE BIN	10.00¢ PER BUSHEL.
TYPE "C" LOXTAVE, SINGLE BIN	9.00¢ PER BUSHEL.
TYPE "C" LOXTAVE 3 BIN MULTIPLE	9.30¢ PER BUSHEL.
OCTAGONAL, MUD SILLS, 1 BIN	5.00¢ PER BUSHEL.

DEPRECIATION ON THESE TEMPORARY ANNEXES WILL BE AT THE RATE OF 5% PER ANNUM WITH A MINIMUM OF ONE-THIRD THE ORIGINAL COMPUTED VALUE MAINTAINED SO LONG AS THEY REMAIN IN USE.

C O N C R E T E V A U L T S

REINFORCED CONCRETE IN PLACE, @ $16.00 PER CUBIC YARD
WALLS AND CEILING 18 INCHES - FLOOR 2 FEET; VAULT DOORS $250.00 TO $300.00

VOLUME - CUBIC FOOT	COST $	RATE $ (PER CUBIC FT.)
300	635	2.12
400	705	1.76
500	765	1.53
600	800	1.38
800	950	1.19
1,000	1,055	1.06
1,200	1,160	0.97
1,400	1,260	0.90
1,600	1,360	0.85
1,800	1,450	0.81
2,000	1,540	0.77
2,200	1,630	0.74
2,400	1,715	0.71
2,600	1,800	0.69
2,800	1,890	0.68
3,000	1,975	0.66
3,200	2,060	0.64

C O L D S T O R A G E L O C K E R S

ORDINARILY LOCKER PLANTS ARE OPERATED IN CONJUCTION WITH BUTCHER SHOPS OR OTHER RETAIL BUSINESSES. THE ENCLOSING BUILDING IS A STORE TYPE (USUALLY CLASS "C") WITH STORE FRONT AND INSULATED ROOMS AT THE BACK. SUCH A BUILDING SHOULD BE GIVEN A STORE RATE FOR THE TOTAL CUBICITY OF THE BUILDING, WITH A DEDUCTION (NORMALLY 10%) FOR LACK OF INTERIOR FINISH.

THE CUBICITY OF THE INSULATED ROOMS (CHILL ROOM, QUICK - FREEZE AND LOCKER ROOM ETC.) SHOULD BE GIVEN A RATE OF 25¢ TO 30¢ PER CUBIC FOOT (DEPENDING ON INSULATION AND FINISH.) THE SUM OF THESE TWO OPERATIONS, LESS DEPRECIATION, WILL BE THE ASSESSED VALUE OF THE BUILDING.

BULK OIL DISTRIBUTING STATIONS

The various oil companies have more or less standardized their equipment in the different towns throughout the Province and it was thought advisable to include a short synopsis of the study made on the subject.

The average sub-station includes a small warehouse of frame and corrugated iron construction unlined, with a plank floor and elevated on wood posts resting on wood sills or concrete blocks; and one or two steel storage tanks.

Average replacement values for standard warehouses are as follows:

16' x 20' to 20' x 22' Warehouse @ $1.75 per sq. ft.
20' x 30' to 30' x 50' Warehouse @ $2.00 per sq. ft.

Average replacement values for prefabricated warehouses @ $2.25 per sq. ft.

Standard steel storage tanks average value erected:

10,000 to 13,000 gals. vertical tanks 8.5¢ per gal.
13,000 to 17,000 gals. elevated horizontal tanks 11.7¢ to 13¢ per gal.

Depreciation about 3% per annum to a maximum of 50% while in use.

Pipes, Fittings and Installation -- $100.00 per tank. This represents an average installation with one pipe from tank to pump. Additional pipe @ 45¢ per ft.

PUMPS

	1942 Values
Hand pumps	$ 25.00
Valves, etc. on each pump	$ 30.00
Pump jack with motor	$ 50.00

Centrifugal pumps; (including motor) Most common - MARLOWE.
Installed with average number of valves

	Pump	Installation and Valves	
1/3 to 3/4 H.P.	110	40	$150.00
1 H.P.	140	40	$180.00
2 H.P.	240	40	$280.00

Rotary Pumps: Most common - VIKING or BLACKMERE.

Single Unit installed with motor and 3 valves.	$240.00
Double Unit installed with motor and 8 valves.	$530.00
Triple Unit installed with motor and 13 valves.	$800.00
Quadruple Unit installed with motor and 18 valves.	$960.00

Metering Units: installed $400.00 to $500.00 each.

Meters: direct reading register.

2" line	$220.00
1½" line	$150.00

Gasoline Service Pumps: installed.	1942 Values
Single Calcometer	$350.00
Dual Calcometer	$700.00
Old style single hand pumps (obsolete)	$ 50.00

UNDERGROUND STORAGE TANKS

1942 Values

Capacity	Assessed Value
250 gals.	$ 50.00
500 gals.	$ 70.00
1,000 gals.	$120.00
1,500 gals.	$140.00
2,000 gals.	$240.00
2,500 gals.	$260.00
3,000 gals.	$310.00
5,000 gals.	$400.00

Depreciation about 5% per annum to a maximum of 50% while in use. The amount of depreciation will depend on how the tank is bedded and on the action of that particular soil (moisture action, etc. on metal of tank).

Installation and pipe plus $100.00 per tank

PROPANE STORAGE TANKS

Capacity	1942 Values
250 gals.	$ 90.00
500 gals.	$ 140.00
1,000 gals.	$ 240.00
18,000 gals.	$3,390.00
30,000 gals.	$5,210.00

Average installation cost for large propane storage and distribution tanks	$ 950.00